

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH

England & Wales · Charity number 276861

Details

Other names	CROYDON AND CRYSTAL PALACE BRANCH RSPCA, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CROYDON, CRYSTAL PALACE AND DISTRICT BRANCH, RSPCA CROYDON, CRYSTAL PALACE AND DISTRICT BRANCH, RSPCA Croydon, RSPCA SOUTH LONDON BRANCH, RSPCA South London
Status	Registered
Legal form	Other
Registered	1978-12-15
Register	View on the Charity Commission register

Contact

Address	267 Lower Addiscombe Road Croydon CR0 6RD
Phone	07548 840 934
Email	enquiries@rspcasouthlondon.org.uk
Website	https://www.rspca.org.uk/local/croydon-crystal-palace-and-district-branch

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: ASSIST MEMBERS OF THE PUBLIC FOR PET NEUTERING AND MICROCHIPPING. ASSIST PEOPLE ON A LOW INCOME WITH PET TREATMENT COSTS. PROMOTE RESPONSIBLE PET OWNERSHIP. CONDUCT RSPCA HOME VISITS FOR REHOMING PURPOSES. WE WORK IN CROYDON, CRYSTAL PALACE AND DISTRICT AREAS.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CROYDON, CRYSTAL PALACE AND DISTRICT.
- Croydon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£624,626	£509,928	£446,648	12
2023-12-31	£364,278	£409,474	-	-
2022-12-31	£353,571	£324,641	-	-
2021-12-31	£410,834	£264,419	-	-
2020-12-31	£277,135	£242,038	-	-

Trustees

Name	Role	Appointed
Catherine Young		2024-01-29
Karen Brodie-Kebble		2020-11-30
Kelli Nelson		2023-10-30
Philippa Smith		2026-05-21
Piya Sengupta		2025-09-29
Rahul Mehra		2022-06-08
Vanessa Beattie-Jones		2024-01-29

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Accounts



**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON
BRANCH – CHARITY NUMBER 276861**

TRUSTEE ANNUAL REPORT AND UNAUDITED ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

RSPCA SOUTH LONDON

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The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2024 to 31 December 2024.

POLICIES AND OBJECTIVES

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.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals South London Branch of 267 Lower Addiscombe Road, Croydon, CR0 6RD is registered with the Charity Commission under charity number 276861 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Trustees:

The trustees who served during the year were as follows:

The following Trustees were appointed at the Branch AGM:

William Linsdell (re-appointed 24 June 2024, originally co-opted 29 November 2021)

Rahul Mehra (re-appointed 24 June 2024, originally co-opted 8 June 2022)

Karen Brodie (re-appointed 24 June 2024, originally co-opted 30 November 2020)

Lauren McCaughley (re-appointed 24 June 2024, originally appointed 31 January 2022)

Kelli Nelson (re-appointed 24 June 2024, originally appointed 30 October 2023)

Catherine Young (re-appointed 24 June 2024, originally appointed by replacement 29th January 2024)

Vanessa-Beattie-Jones (reappointed 24 June 2024, originally co-opted 29th January 2024)

Lindsay MacDonald (reappointed 24 June 2024, originally co-opted 29th January 2024)
Ruth Long (co-opted 24th June 2024)

Lindsey Bartling (re-appointed 24 June 2024, originally co-opted 30 November 2020, resigned 6th July 2024)

Kieran Burn (re-appointed 24 June 2024, originally co-opted 28 February 2022, resigned 1st July 2024)

Amanda Scott (resigned 7th February 2024, originally appointed 13 January 2020)

Rachel Lynch (resigned 7th April 2024, originally appointed 13 January 2020)

Charity registered number

276861

Principal office

267 Lower Addiscombe Road
Croydon
CR0 6RD

Independent examiner

Tim Buttifant
TC Farnell Clarke Limited
Evolution House
Iceni Court
Delft Way
Norwich
NR6 6BB

Bankers:

Natwest Bank Plc
Whitgift Centre Branch, 40 Whitgift Centre, Croydon, Surrey, CR9 38Q

Barclays
Barclays Bank Plc, Chichester 2, Leicester, LE87 288

HR Advice:

Acton Jennings LLP
The Old Co operative Building, 53 Westfield Road, Horbury, Wakefield, West Yorkshire,
WF4 6HU

Payroll:

Three Counties Payroll
Unit 7 Ball Mill Top, Hallow, Worcester, WR2 6LS

Independent examiner:

The Branch has an annual turnover of less than £1,000,000 so does not require an audit but an independent examination. This was undertaken by TC Farnell Clarke, Evolution House, Iceni Court, Delft Way, Norwich, NR6 6BB.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as a separately registered Branch of the RSPCA subject to its rules for Branches (as updated in 2023). In the normal course of business, 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 50% of the votes of the members present. 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 regular meetings at which decisions are made and conveyed to the staff for action.

The day to day running of the shops (currently three shops, situated in Tooting, Croydon & Crystal Palace) is delegated to the Shop Managers, via the Branch Manager. The animal welfare work is also delegated to the Branch Manager.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT

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. Our activities to achieve the objectives include the following:

- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering. The trustees have developed a policy which will seek to provide support with veterinary bills to those on a low income but not necessarily in receipt of welfare payments. The trustees identified that there were a proportion of people in our branch area who may not be able to receive support with their bills, but they are still struggling financially and would be considered as being “in work poverty”. The trustees have approved and put into place the “Help with Vets Bills” policy which seeks to support this group of people and ensure that the welfare of their pets is paramount.
- To provide neutering and microchipping facilities for those on low incomes. This work 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.
- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for 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 animals in distress 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 National Call Centre accepts complaints about animals in distress from 7am to 10pm, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.

- To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. 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 the owner as well as the pet.
- We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising and retail opportunities. 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. It is not possible to quantify the financial value of our volunteers but in 2024 we had the benefit of over 13,000 hours of volunteer work. Our charity shops provide a valuable source of low-cost good quality recycled goods to the benefit of the public and the environment.

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. We have complied with this duty under the Charities Act 2022 to have due regard to public benefit guidance published by the Commission.

RISK MANAGEMENT & POLICY UPDATES

As part of our ongoing commitment to reviewing and mitigating against the potential risks that the charity faces, the trustees have created a risk register. The purpose of this is to understand and predict any risks that the charity may face and take preventative steps to mitigate against any adverse impact. This protects the interests and aims of the organisation as well as adheres to the requirements of good corporate governance.

The risk register has been comprehensively reviewed in 2024 and all risks had inherent and residual risk ratings assessed with clear ownership assigned. This ensures that the recorded risks have an accountable individual and action plan which is tracked to conclusion to ensure the risk is mitigated with appropriate controls. The Branch identified the following risks which are ongoing:

Financial risks

- Loss of income through error or fraud
- Loss of income through outside forces
- Insufficient trustees to continue
- Insufficient volunteers to fundraise
- Risk of claims by landlords, volunteers or the public

-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.

Reputational risks

- Adverse publicity including social media

Regulatory/ Compliance risks

- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Lack of Trustees impacting good corporate governance

Operational risks

- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with abused and neglected animals and their owners in the most difficult areas of animal welfare
- Health and safety in branches

In addition to the risks faced by the charity, the trustees have also taken steps to mitigate against any risks that our staff and volunteers may face during the course of their duties.

To this end, the trustees have undertaken a wholesale review of the Branch's 30 policies and procedures over the last 18 months. This review has included the development of policies around cyber security and lone working, enhanced operating procedures around the control of veterinary spend and other financial controls, checklists for Trustee onboarding and training, and revisions to all other governance and compliance policies. With the support of Acton Jennings LLP for matters of human resources and health and safety, the Branch has been working to substantially refresh and enhance its employee handbook to ensure that staff and volunteers feel safe and supported at work and have the necessary information to best perform their roles.

BRANCH ACTIVITIES

Caterham Shop

Since 2019, we have been running a charity shop in Caterham on behalf of Purley, Caterham District Branch, with 25% of any profits going to that Branch.

In 2024, we took the difficult decision to close down the Caterham shop during the year due to continued poor financial results and high maintenance costs.

Unfortunately, the current board inherited the fully repairing lease from a previous trustee board. The lease was signed in 2019 and did not have any dilapidation schedule associated

with it, and although we attempted to negotiate more favourable exit terms from the landlord, they were unwilling to compromise and we were legally bound to pay for all of the required repairs.

A large proportion of our 2024 loss related to trading losses and maintenance costs from the Caterham shop, as well as exceptional costs to return the premises to the condition stipulated in the lease. The total amount of the loss related to Caterham for 2024 was £57,591, including £43,371 of expenses directly related to closing the shop which are shown as an exceptional item in the accounts

Branch Merger

In June, we completed a merger with part of the Purley, Caterham and District Branch. This saw us take over the Croydon postcodes, which happened contemporaneously with a boundary change that saw the non-Croydon postcodes transferred to East Surrey Branch. This means that we are now in the happy position of having the whole of Croydon Borough under our control by bringing in areas such as Purley, Coulsdon, South Croydon, Sanderstead and Kenley.

The population that we serve now stands at over 450,000, an increase of c.43% and we are pleased to report that the merger has been very successful, with our existing branch manager, animal welfare officer (AWO) and Trustees now covering the expanded area.

By merging, we received incoming funds of £230,450 from the dissolving branch's bank balances and investments, with additional legacy funds expected in the 2025 financial year. We will also be the recipient of the former branch's share of national door-to-door donations for the next ten years.

We would again like to welcome the approximately 30 RSPCA members who also transferred across to us as part of this merger and would be delighted if you were able to get involved with our charity in any way. Please look at our website for more information about how you could help.

CIO

Many of the RSPCA branches around the country are transitioning to become Charitable Incorporate Associations (CIOs). We made the decision in 2024, that the South London Branch will leverage the support provided by RSPCA National and also transition to become a CIO, which we are aiming to complete during 2025. This will see us having a new registered charity number with all of the assets of the existing registered charity transferring across to our CIO charity.

Apart from that nothing will change with regard to your membership or any of the retail or animal welfare activities that we carry out.

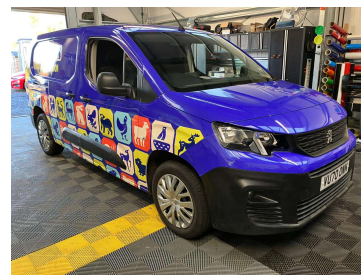
Re-Brand

In 2024, RSPCA National re-branded with new logos, colours and artworks. We were one of the branches to be selected to showcase this launch and were lucky enough to receive funding to re-brand all our charity shops with new external signs and



internal artwork. This has helped highlight our shops on their individual highstreets and create interest and conversation with our local supporters. It wasn't just our shops given a make-

over, but also our branch van! Our AWO now drives a fully wrapped van with new RSPCA South London branding, helping to promote our branch and the work we do, even further.



New Shop

After over a year of planning, we opened a new shop in Tooting, a new area we took over after our merger with the ex Balham and Tooting branch in 2021.



The shop is on the main high street and officially welcomed our first customers in February

2024. The shop also provides a small office area at the back so we have been able to use it as our storage and working space for our online retail including eBay, and we've also been able



to hold community events there including cat microchipping days.

Gift Aid

After the implementation of a new till system in our Crystal Palace shop in 2023, by mid 2024, we had all shops set up with Tingo and processing Gift Aid. Shop staff and volunteers adapted well to the technical and process changes and were set the target of achieving 20% of donations to be Gift Aided. With tentative starts around 6%, we were pleased to be ending the year at 19% with enthusiasm at all sites that we were on track to meet, and exceed target for 2025. With all shops operating at 20%, we would stand to raise an extra £10,000 for the Branch.

Fundraising Events



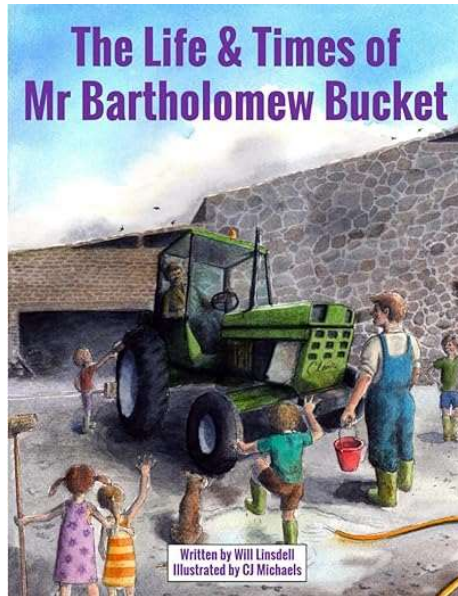
In the summer of 2024, we attended two new fundraising events. These helped to raise our profile in the local community, and raise funds for the branch. We had stalls at the Gipsy Hill fair and the Old Coulsdon Fair. We sold colouring sheets for the kids, held doggy lucky dips and sold raffle tickets, as well as provided advice about our services. Chairman Will also got involved judging the Dog Show at Gipsy Hill!



The Life & Times of Mr Bartholomew Bucket

In December we published our first ever book to try and raise funds for the Branch. It was written by our chairman, Will and expertly illustrated by Chris Michaels who is the partner of our AWO, Cheska.

We sold around 30 copies in the lead up to Christmas and plan to promote the book further in 2025.



You can pick up your own copy by searching **Amazon Bartholomew Bucket**. This is how Amazon describe it:

A young man's best friend is his bucket – at least it is if your bucket has subliminal magic powers like Mr Bartholomew Bucket has.

Mr Bucket was born in East London in 1969, shortly before Neil Armstrong became the first man to walk on the moon. His arrival as the newest member of the large, downtrodden Tyler family was to change their lives forever.

Set in East London and on a farm in rural Suffolk as the sixties turn into the seventies, the Life & Times of Mr Bartholomew Bucket is a story of family bonds, hope, happiness and love.

Branch Microchipping

After our AWO received microchip training, and we now have a secure space in one of our shops, we started holding cat microchipping events. After cat microchipping became law in June 2024, we were able to hold two separate events open to the public, where they could get their cats microchipped for free. We suggested a donated amount to help us cover costs,



but wanted to ensure that people could attend, and their cats get microchipped, even if they couldn't afford anything.

Across the year we were able to microchip 37 cats at these events and took over £370 in donations. We were also able to talk to people about general cat health, advise them of low cost neutering schemes and how we could help going forward with any unexpected vet costs.

School Talks

Our AWO made great connections with local schools, communities and the future generation of pet owners, by carrying out school talks. She was able to deliver messages of proper pet care, the animal welfare needs and how everyone can do their bit to support and protect local animals and the environment. Over 100 children have been reached and we now have ongoing positive relationships with new parts of our local community. Please do get in touch if you are interested in arranging for us to visit your childrens' school.



Animal Welfare Results

During 2024, the Branch took in 86 animals, all either for welfare reasons or via the Inspectorate. The Branch carried out 59 home visits and neutered 113 animals. The Branch microchipped 134 animals and provided welfare assistance for a further 5 animals.

The Branch continued its work supporting owners of XL Bullies, helping ensure compliance with new legislation by facilitating subsidised neutering through local vets.

We refined the way we prepare animals for rehoming by making greater use of the facilities at Finsbury Park Animal Centre, strengthening our partnership and improving outcomes for the animals in our care.

We began making use of specialist accommodation pods at the Canterbury Branch for more complex or long-term cases. This initial collaboration has helped us build a strong and positive working relationship moving forward.



The Branch undertook a review of its intake routes in 2024 and has made preparations to increase the number of Inspectorate-referred animals it can support in 2025.

We also completed the trap-neuter-return (TNR) of three remaining cats in a longstanding colony in Thornton Heath, successfully concluding this targeted welfare project.

Kitten Success Story Post Abandonment

In November, two four-month-old kittens were abandoned outside one of our charity shops in South London. The person who left them quickly disappeared, leaving them without any explanation or support. Fortunately, we had a fosterer on standby who was able to take them in straight away, giving them the care and stability they needed.



At first, Kiki and Casper, as the siblings were then called, were understandably a little unsure of their new surroundings. But within a few days, their personalities started to shine through. Once settled, they quickly became playful, curious, and affectionate.

While in our care, they were treated for fleas and worms, received their first vaccinations, and were microchipped. After some time with us, they were adopted into a loving

home, where they completed their vaccinations and were neutered. Now renamed Aspen and Ocean, they've settled in well, and their adopter has been enjoying getting to know them.



The latest photos show just how well they're doing—whether exploring their new home or relaxing together, it's clear they've made themselves comfortable.

Adapting Our Care To Each Individual Animal

In May we took in a semi feral cat called Rubic who had given birth in a member of the public's garage. She was unable to stay there but with no chance of human interaction, we took her in to ensure the kittens could become socialised. One of our fabulous fosterers was able to take Rubic and the 2 week old kittens. She is an experienced fosterer who would be able to start handling the kittens in time, without distressing Rubic who was not comfortable around humans. Remaining with a fosterer for the duration of the kittens socialisation period meant that they could learn the



wisdom from the mother while also building positive relationships with humans and homes. Luckily, Rubic was a brilliant mum and was patient with our fosterer while she slowly built the positive relationship with the kittens. The kittens, Frank, Ada and Arthur, developed into wonderful social cats who were all adopted; and we were able to find a semi-rural home for Rubic with land and outbuildings where she will be cared for, but able to live largely independently of humans.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, auctions, grants and fundraising events.

Total income for the year was £624,626 (2023: £364,278). Total expenditure for the year was £509,928 (2023: £409,474). The Branch ended the year with a surplus of £114,698 (2023: loss £45,196).

The three shops continue to provide the main source of operational income for the Branch. Net income from the retail operation was a loss of £50,347, including grants (2023: surplus £53,870).

Taking into account the income generated by the Branch, the trustees have been pleased to have been able to increase staff salaries in 2024.

We would also like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, Branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch, we could not succeed without them.

Reserves policy

The reserves policy of the charity requires that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves policy was reviewed during the year and remains unchanged.

Specifically:

- Reserves are maintained at a level which ensures that the branch's core activity can continue during a period of unforeseen difficulty
- A proportion of reserves is maintained in a readily realisable form

Free reserves are calculated as total reserves, less restricted and designated reserves, less tangible fixed assets.

At 31 December 2024, unrestricted reserves were £440,846 (2023: £305,764), of this amount £403,864 were classed as free reserves (2023: £273,520). Based on the approved operational budget for 2025 on a monthly average basis, free reserves equate to 12 months' expenditure (2023: 6 months expenditure).

The trustees have looked at the current level of free reserves and feel they should be at a minimum level of 9 months' operational expenditure.

The merger with Purley and Caterham Branch has had an overall positive impact on the reserve balance of the combined Branch and the Trustees have invested surplus reserves in interest bearing notice accounts.

Investments policy

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The trustees reviewed the investment policy in 2024 and decided to maintain the Branch surplus funds in higher interest notice accounts with Natwest.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and

expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



.....

Catherine Young
(Trustee/Treasurer)

RSPCA SOUTH LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA SOUTH LONDON

I report to the trustees on my examination of the financial statements of RSPCA South London (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Timothy Buttifant ACA

TC Farnell Clarke Limited
Evolution House, Iceni Court
Delft Way
Norwich
Norfolk
NR6 6BB

Dated: 30 June 2025

RSPCA SOUTH LONDON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	4	14,889	-	14,889	-	-	-
Charitable activities	5	372,351	-	372,351	362,106	-	362,106
Investments	6	6,960	-	6,960	2,172	-	2,172
Other income	7	230,426	-	230,426	-	-	-
Total income		<u>624,626</u>	<u>-</u>	<u>624,626</u>	<u>364,278</u>	<u>-</u>	<u>364,278</u>
Expenditure on:							
Raising funds	8	297,390	-	297,390	239,352	-	239,352
Charitable activities	9	134,079	19,270	153,349	150,478	17,632	168,110
Other expenditure	11	58,075	1,114	59,189	1,803	209	2,012
Total expenditure		<u>489,544</u>	<u>20,384</u>	<u>509,928</u>	<u>391,633</u>	<u>17,841</u>	<u>409,474</u>
Net income/(expenditure) and movement in funds		135,082	(20,384)	114,698	(27,355)	(17,841)	(45,196)
Reconciliation of funds:							
Fund balances at 1 January 2024		305,764	26,186	331,950	333,119	44,027	377,146
Fund balances at 31 December 2024		<u>440,846</u>	<u>5,802</u>	<u>446,648</u>	<u>305,764</u>	<u>26,186</u>	<u>331,950</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA SOUTH LONDON

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		35,200		32,244
Current assets					
Debtors	16	92,624		76,816	
Cash at bank and in hand		336,920		250,365	
		<u>429,544</u>		<u>327,181</u>	
Creditors: amounts falling due within one year	17	<u>(8,096)</u>		<u>(27,475)</u>	
Net current assets			421,448		299,706
Total assets less current liabilities			456,648		331,950
Provision for other liabilities	18		<u>(10,000)</u>		-
Net assets			<u>446,648</u>		<u>331,950</u>
The funds of the charity					
Restricted income funds	20		5,802		26,186
Unrestricted funds	21		440,846		305,764
			<u>446,648</u>		<u>331,950</u>

The notes on pages 18 to 28 form part of these financial statements.

The financial statements were approved by the trustees on 22 June 2025


C Young
Trustee/Treasurer

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

RSPCA South London is constituted as an unincorporated association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised once the donated items have been sold.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line
Plant and equipment	25% straight line
Fixtures and fittings	33% straight line
Computers	33% straight line
Motor vehicles	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,650	3,480
Depreciation of owned tangible fixed assets	14,842	11,608
	<u> </u>	<u> </u>

4 Income from donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Legacies	3,739	-
Grants	11,150	-
	<u> </u>	<u> </u>
	14,889	-
	<u> </u>	<u> </u>

5 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from donations	86,792	75,293
Sales of donated and purchased goods	284,773	286,813
Gift aid reclaimed	786	-
	<u> </u>	<u> </u>
	372,351	362,106
	<u> </u>	<u> </u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank deposit interest	6,960	2,172

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Transfer from closure of Purley Branch	230,426	-

During the year ended 31 December 2024, the Charity completed a branch merger with the Purley Branch in London. Following the decision of the Purley Branch Trustees to wind down operations, the Branch's assets were sold and the net proceeds, amounting to £230,426, were transferred to the Charity.

In return, the Charity has assumed ongoing responsibility for animal welfare activities in the Purley area.

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising trading expenses		
Branch insurance	4,385	5,820
Light, heat and power	6,758	5,083
Rent	85,872	79,992
Staff expenses	728	1,643
Rates	14,019	13,930
Staff costs	129,892	98,119
Depreciation and impairment	14,842	11,608
Subscriptions	349	127
Sundry expenses	4,605	3,975
Other shop costs	25,037	5,939
Telephone and fax	2,128	1,638
Legal and professional	2,254	3,693
Bank charges	3,334	2,473
Repairs and maintenance	3,187	5,312
Total costs	297,390	239,352

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on raising funds

(Continued)

Expenditure on raising funds are classified as costs which relate to the day-to-day running of each charity shop.

9 Expenditure on charitable activities

	Animal welfare 2024 £	Animal welfare 2023 £
Direct costs		
Staff costs	48,437	43,164
Fostering costs and private boarding	28,113	36,178
Vet fees - general welfare	50,292	52,704
Branch contribution	-	551
Other charitable donations	-	10,000
	<u>126,842</u>	<u>142,597</u>
Share of support and governance costs (see note 10)		
Governance	26,507	25,513
	<u>153,349</u>	<u>168,110</u>
Analysis by fund		
Unrestricted funds	134,079	150,478
Restricted funds	19,270	17,632
	<u>153,349</u>	<u>168,110</u>

10 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>26,507</u>	<u>25,513</u>
Analysed between:		
Animal welfare	<u>26,507</u>	<u>25,513</u>
Governance costs comprise:	2024 £	2023 £
Staff costs	17,030	14,072
Accountancy	9,477	11,441
	<u>26,507</u>	<u>25,513</u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Other expenditure

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Vehicle costs	4,704	1,114	5,818	1,803	209	2,012
Branch closure costs	43,371	-	43,371	-	-	-
Dilapidation costs	10,000	-	10,000	-	-	-
	<u>58,075</u>	<u>1,114</u>	<u>59,189</u>	<u>1,803</u>	<u>209</u>	<u>2,012</u>

12 Trustees

There were no trustees' expenses paid during the year (2023 - £62.70 for meeting costs). No other remuneration or benefits were received by trustees (or any persons connected with them) during the year (2023 - none).

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>12</u>	<u>9</u>
Employment costs	2024 £	2023 £
Wages and salaries	184,923	148,698
Social security costs	7,265	4,001
Other pension costs	3,171	2,656
	<u>205,359</u>	<u>155,355</u>

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 January 2024	7,499	-	47,054	4,036	32,293	90,882
Additions	9,957	404	5,339	2,098	-	17,798
At 31 December 2024	17,456	404	52,393	6,134	32,293	108,680
Depreciation and impairment						
At 1 January 2024	125	-	45,116	692	12,705	58,638
Depreciation charged in the year	3,469	95	2,798	2,016	6,464	14,842
At 31 December 2024	3,594	95	47,914	2,708	19,169	73,480
Carrying amount						
At 31 December 2024	13,862	309	4,479	3,426	13,124	35,200
At 31 December 2023	7,374	-	1,938	3,344	19,588	32,244

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	6,816	2,455
Other debtors	66,243	59,867
Prepayments and accrued income	19,565	14,494
	92,624	76,816

Included within other debtors is a VAT balance of £59,422, the relevant returns have been lodged with HMRC after the reporting date.

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,849	2,147
Trade creditors	2,693	16,280
Other creditors	422	754
Accruals and deferred income	3,132	8,294
	8,096	27,475

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Provisions for liabilities	2024	2023
	£	£
Dilapidations on shop premises	10,000	-
	<u> </u>	<u> </u>

Movements on provisions:

	Dilapidations on shop premises £
Additional provisions in the year	10,000
	<u> </u>

At the year end, the Charity held three active lease agreements relating to shop premises. A provision for dilapidation costs has been recognised in the financial statements in accordance with the terms of the lease agreements.

The provision has been estimated by a Trustee with significant experience in commercial lease matters.

19 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,171	2,656
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Balham and Tooting	26,186	(20,384)	5,802
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
Balham and Tooting	44,027	(17,841)	26,186
	<u> </u>	<u> </u>	<u> </u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds

(Continued)

Balham and Tooting - These funds were acquired from a previous branch merger, restrictions were placed on the funds for use on animal welfare and rehoming in the Balham and Tooting area only.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	305,764	624,626	(489,544)	440,846

Previous year:

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	333,119	364,278	(391,633)	305,764

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	35,200	-	35,200
Current assets/(liabilities)	415,646	5,802	421,448
Provisions	(10,000)	-	(10,000)
	<u>440,846</u>	<u>5,802</u>	<u>446,648</u>

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	32,244	-	32,244
Current assets/(liabilities)	273,520	26,186	299,706
	<u>305,764</u>	<u>26,186</u>	<u>331,950</u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	74,500	84,500
Between two and five years	89,480	247,038
	<u>163,980</u>	<u>331,538</u>
	<u><u>163,980</u></u>	<u><u>331,538</u></u>

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH

England & Wales - Charity number 276861

Accounts



RSPCA South London Branch

Registered Charity No. 276861

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH
LONDON BRANCH - CHARITY NUMBER 276861**



UNAUDITED

TRUSTEES ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

RSPCA SOUTH LONDON

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The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2023 to 31 December 2023.

POLICIES AND OBJECTIVES

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.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals South London Branch of 267 Lower Addiscombe Road, Croydon, CR0 6RD is registered with the Charity Commission under charity number 276861 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Trustees:

The trustees who served during the year were as follows:

The following Trustees were appointed at the Branch AGM:

Lindsey Bartling (re-appointed 26 June 2023, originally co-opted 30 November 2020)
William Linsdell (re-appointed 26 June 2023, originally co-opted 29 November 2021)
Rahul Mehra (re-appointed 26 June 2023, originally co-opted 8 June 2022)
Karen Brodie (re-appointed 26 June 2023, originally co-opted 30 November 2020)
Lauren McCaughley (re-appointed 26 June 2023, originally appointed) 31 January 2022)
Amanda Scott (re-appointed 26 June 2023, originally appointed 13 January 2020)
Rachel Lynch (re-appointed 26 June 2023, originally appointed 13 January 2020)
Charlotte Orsborn-Stevens (re-appointed 26 June 2023, originally appointed 13 January 2020, resigned 18 August 2023)
Kieran Burn (re-appointed 26 June 2023, originally co-opted 28 February 2022)

Hulita Ofa resigned prior to re-appointment on 26 June 2023 (originally co-opted 28 November 2022)

Kelli Nelson was elected by replacement on 30 October 2023

Charity registered number

276861

Principal office

267 Lower Addiscombe Road
Croydon
CR0 6RD

Independent examiner

Timothy Buttifant ACA
Farnell Clarke
Evolution House
Iceni Court
Delft Way
Norwich
NR6 6BB

Bankers:

Natwest Bank Plc
Whitgift Centre Branch, 40 Whitgift Centre, Croydon, Surrey, CR9 38Q

Barclays
Barclays Bank Plc, Chichester 2, Leicester, LE87 288

HR Advice:

Acton Jennings LLP
The Old Co operative Building, 53 Westfield Road, Horbury, Wakefield, West Yorkshire, WF4 6HU

Payroll:

Three Counties Payroll
Unit 7 Ball Mill Top, Hallow, Worcester, WR2 6LS

Independent examiner:

The Branch has an annual turnover of less than £1,000,000 so does not require an audit but an independent examination. This was undertaken by Farnell Clarke, Evolution House, Icen Court, Delft Way, Norwich, NR6 6BB.

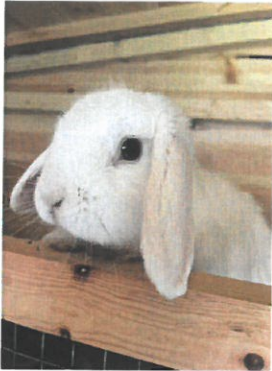
STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as a separately registered Branch of the RSPCA subject to its rules for Branches (as updated in 2023). In the normal course of business, 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 50% of the votes of the members present. 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 regular meetings at which decisions are made and conveyed to the staff for action.



The day to day running of the shops (currently four shops, situated in Tooting, Caterham, Croydon & Crystal Palace) is delegated to the Shop Managers, via the Branch Manager. The animal welfare work is also delegated to the Branch Manager.

RISK MANAGEMENT



As part of our ongoing commitment to reviewing and mitigating against the potential risks that the charity faces, the trustees have created a risk register. The purpose of this is to predict any risks that the charity may face and take preventative steps to mitigate against any adverse impact.

In addition to the risks faced by the charity, the trustees have also taken steps to mitigate against any risks that our staff and volunteers may face during the course of their duties.

The trustees have developed a lone worker policy to support our staff and volunteers to feel safe and supported at work. Staff and volunteers were also required to undertake a package of training to ensure that staff and volunteers feel equipped to manage any incidents that may occur during the course of their duties. This included first aid training, health and safety training and fire safety.

The Branch carried out a risk assessment in 2021, which remains under periodic review, and identified the following risks which are ongoing:

- Loss of income through error or fraud
- Loss of reputation
- Loss of income through outside forces
- Insufficient trustees to continue
- Insufficient volunteers to fundraise
- Risk of claims by volunteers or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with abused and neglected animals and their owners in the most difficult areas of animal welfare
- 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.

The trustees have a human resources and health and safety contract with Acton Jennings LLP for advice and support.

We appointed two temporary trustees in early 2024, who have specific risk & compliance experience. A new risk assessment with mitigations will be carried out in 2024.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT 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. Our activities to achieve the objectives include the following:

- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering. The trustees have developed a policy which will seek to provide support with veterinary bills to those on a low income but not necessarily in receipt of welfare payments. The trustees identified that there were a proportion of people in our branch

area who may not be able to receive support with their bills, but they are still struggling financially and would be considered as being “in work poverty”. The trustees have approved and put into place the “Help with Vets Bills” policy which seeks to support this group of people and ensure that the welfare of their pets is paramount.

- To provide neutering and microchipping facilities for those on low incomes. This work 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.
- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for 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 animals in distress 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 National Call Centre accepts complaints about animals in distress from 7am to 10pm, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.
- To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. 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 the owner as well as the pet.
- We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising and retail opportunities. 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. It is not possible to quantify the financial value of our volunteers but in 2022 we had the benefit of over 12,000 hours of volunteer work. Our charity shops provide a valuable source of low-cost good quality recycled goods to the benefit of the public and the environment.

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. We have complied with this duty under the Charities Act 2022 to have due regard to public benefit guidance published by the Commission.

The trustees have devised their branch aims and objectives for 2024 and they can be summarised as follows:

- To merge with the Purley, Caterham & District Branch, effectively absorbing the rest of Croydon Borough postcodes (Purley, Couldson, South Croydon, New Addiscombe, Selsdon etc.) into the South London Branch. This is planned to be finalised by the end of June 2024 and will increase our catchment area to a population of over half a million people.
- To carry out campaigns in the new area to attract members, volunteers, fosterers & donors.

- To firmly establish the new retail shop in Tooting and to relaunch our ebay business with the Tooting shop as its base.
- To close the retail shop in Caterham due to its loss-making.
- To optimise the retail shop network's revenue and ensure that there is an effective stock rotation system in place.
- To increase private boarding & fostering capacity to meet increased demand.
- To establish a relationship with a partner vet in the Balham & Tooting area.
- To appoint a Corporate Fundraising Trustee/Volunteer to derive a revenue stream from local businesses.
- To strengthen our status as the Pets at Home Wimbledon partner charity by meeting our commitments to have a regular presence on their premises.
- To diversify the revenue stream and ensure that our branch is adequately funded through different means. This will involve performing a digital strategy & social media calendar and ensuring that fundraising remains a priority.
- To ensure that the branch is able to offer financial support for those in need to ensure that all animals are protected from cruelty. This involves continuing the successful "Help with Vets Bill" policy which will offer support to those in work poverty who may not be receiving additional support from the state.
- To ensure that the branch remains fiscally viable with the aim of maintaining a reserve of at least 9 months of operational expenses.
- To ensure that the branch has an adequate supply of volunteers (including trustees), who are committed and adequately skilled to carry out their roles.
- To ensure that the branch is able to engage with the community in order to promote the welfare of animals and embed as a community oriented charity.
- To maximise the impact of our Animal Welfare officer with her hands on work caring for animals in need but also in raising awareness in our community of the importance of animal welfare.
- To implement and monitor a number of key performance indicators (KPIs) to measure the Branch's performance against objectives
- The Branch Manager is an integral part of the charity and it is important that she has adequate resources to meet the needs of the branch operations.

As mentioned above, we sadly had to make the decision to exit the lease for our Caterham shop. Despite considerable efforts by the shop managers and volunteers, ably assisted by our Branch manager and retail trustee, we were unable to generate sufficient revenue to avoid a loss.

With the prospects for turning this around to be low, the decision was made to leave. The exit will happen during 2024 and is being carefully managed.

We would like to put on record our gratitude for the dedication and support from our shop managers and volunteers.

The makeup of the trustees is diverse and there is a wealth of experience reflected in the board. The Branch will seek to increase its fostering network to allow the Branch to have greater capacity for rehoming.

The Branch Manager will continue to develop all activities including income generation, rehoming and community engagement.

Spotlight on our work

This year we have raised funds to help the needs of our local community through a variety of initiatives.

Our fantastic shops have continued to benefit from the generosity of the local community, in terms of quality donations, and volunteers giving up their time.



In July 2023 we attended Croydon Pride to raise awareness of our work and recruit more supporters.



In June we held events at our Crystal Palace and Caterham shops as part of RSPCA's One Fun Day.

We were able to raise funds, while recruiting new supporters and raising awareness about the work we do.

In November we partnered with The Dolphin pub in Sydenham to raise funds, and reach new potential supporters at their pub quiz.

Throughout the year we attended fundraising & awareness events at Pets at Home in Wimbledon.

HEALTH AND SAFETY POLICY

A health and safety policy that outlines the Branch's duty of care in respect of the health and safety of all persons visiting the Branch's working premises (e.g. volunteers, contractors, members of the public) is available for reference by all staff and volunteers and is reviewed regularly to take into account any changes.

A health and safety audit is undertaken by independent experts Acton Jennings LLP annually with whom the Branch has a health and safety contract for advice.

SAFEGUARDING POLICY

A safeguarding policy was reviewed and revised by trustees with specialism in safeguarding, recognising our collective responsibility for safeguarding children and adults at risk of abuse and exploitation. Refresher training in how to use this policy as well as how to recognise and respond to the signs of abuse will be undertaken as required to ensure the policy continues to reflect responsibilities.

FUNDRAISING POLICY

A fundraising policy was adopted to ensure compliance with the Fundraising Code of Practice and all relevant legislation. This recognises the care required in handling donations and funds raises and ensures governance is in place to prevent risk of fraud.

VOLUNTEER AND CODE OF CONDUCT POLICY

A volunteer policy and accompanying code of conduct has also been adopted which will support volunteers to be clear about their responsibilities and what they can expect from the Branch.

The staff handbook was also reviewed and approved and is available for all staff and volunteers.

HELP WITH VETS BILLS POLICY

A help with vets bill policy was adopted in 2022 and remains in place to help owners who may be struggling with paying for their vets bills. The purpose of the policy was to prioritise those who might not ordinarily be eligible for assistance but who required financial assistance due to a sudden change in financial circumstances, and in particular recognising the difficulties that owners have faced in light of the global pandemic and financial problems that have been resulted.

REHOMING POLICY

A rehoming policy was adopted, in particular taking into account the approach of the Branch where an animal was discovered to have a chronic condition and whether the Branch would agree to cover ongoing medical bills once the animal was adopted.

LONE POLICY WORKER

The lone policy worker policy was updated and revised to provide support and assistance to staff and volunteers and to aid the Branch in its risk management.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The committee are pleased to report that its objectives for 2023 were met, in particular:

- The rehoming of a record numbers of cats
- Finding and agreeing the lease of a new charity shop in Tooting
- Establishing a good working relationship with a Trussell Trust foodbank to help distribute our donations and help local pet owners keep their animals
- Established new till systems for our shops to enable Gift Aid in the future
- Established links with local group in our new area and conducted a litter pick alongside Friends of Tooting Common
- Arranged for our Animal Welfare Officer to be trained on microchip implantation to prepare and support the local community for compulsory cat microchipping in 2024



In 2023, the Branch continued to accept all animals they were requested to take from the RSPCA Inspectorate, providing boarding and fostering for animals until they could either be networked or rehomed through the Branch.

The Branch continued to take in cats where the Branch themselves identified a welfare issue, ensuring that those animals with the greatest need were cared for and rehomed.

With our AWO fully settled into the role, she was able to work more closely with the local

Inspectorate team, helping them with difficult jobs and in return getting their advice and assistance on branch animals. On one occasion, our AWO assisted the Inspectorate at a one bed flat with over 80 cats.

Towards the end of the year, a member of the public got in touch about local strays they'd been feeding in Thornton Heath, however the numbers were starting to get out of hand. Our AWO attended and upon seeing that the living conditions were suitable, and local residents were happy to continue to feed and look out for the cats, we began a trap, neuter, release (TNR) programme with the cats - around 20!

Through collaboration with the local residents, the use of larger traps, and lots of time and effort, we managed to TNR another 9 cats, with the work continuing into 2024.

We were able to start rabbit fostering during the year. After many months hard work we sourced a rabbit fosterer prepared to have a 3*2m hutch in their garden. Unfortunately due to personal issues, they later had to stop offering fostering to sets of rabbits. We are therefore on the lookout for people who can help.

In order to increase our income and to secure future sustainability for the branch, we started the search for a new charity shop in our new area of Balham and Tooting. After several viewings and lots of research around the potential areas, we negotiated and secured the lease on a new retail unit on Upper Tooting Road. The renovations and recruitment process were well underway by the end of the year.

The Branch was selected as the official charity partner of Pets At Home Wimbledon store for the second time, and as such held several fundraising events at the store. We were also able to benefit from their in-store donation station which helped us provide our fosterers with food and equipment for the animals.

The Branch has remained in local control since its return to local control in January 2020, and the committee remains enthusiastic and is keen to ensure the Branch is given a new lease of life.

We have remained active across various social media channels, have maintained our 13,000 strong following on Facebook and have increased our Instagram followers to over 2,000. We have established good relationships with local media to help us share and promote our work.

We are also active on Twitter and have launched our own YouTube channel.

ANIMAL WELFARE RESULTS -

During 2023, the Branch made full use of the AWO first full year with the branch, and took in a record 125 animals, all either for welfare reasons or via the Inspectorate. The Branch carried out 81 home visits and neutered 113 animals. The Branch microchipped 97 animals and provided welfare assistance for a further 22 animals.

The Branch made a £10,000 donation to C4, the London based cat neutering charity, helping owners struggling to pay for cat neutering, receive the service at a subsidised rate.

The Branch worked with local vets and the National Society to help XL Bully owners book their



dogs in for neutering to meet the new legislation.

The Branch aims to continue to provide a service to the Inspectorate and to continue to offer welfare assistance to those animals in greatest need within the Branch area.

The Branch Manager and Animal Welfare Officer continued to work with the Croydon dog warden, and together they organised and ran local events to meet the local community, check dogs for microchips, and offer help and advice.



The Animal Welfare Officer completed a Cat Friendly Homing course in partnership with International Cat Care. As a result of this we have implemented Quality of Life assessments to help us ensure the right care for all our cats. We have also worked more closely with alternative lifestyle cat experts at the Canterbury Branch; and with the behavioural team at the National Society to gain better insight on particular cases.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, auctions, grants and fundraising events.

Total income for the year was £364,278 (2022: £353,571). Total expenditure for the year was £409,474 (2022: £324,639). The Branch ended the year with a loss of £45,196 (2022: £28,932 surplus).

The three shops continue to provide the main source of operational income for the Branch. Net income from the retail operation was £53,870, including grants (2022: £60,721).

Taking into account the income generated by the Branch, the trustees have been pleased to have been able to increase staff salaries in 2023.

We would also like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, Branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch, we could not succeed without them.

Reserves policy

The reserves policy of the charity requires that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Specifically:

- Reserves are maintained at a level which ensures that the branch's core activity can continue during a period of unforeseen difficulty
- A proportion of reserves is maintained in a readily realisable form

Free reserves are calculated as total reserves, less restricted and designated reserves, less tangible fixed assets.

At 31 December 2023, unrestricted reserves were £305,764 (2022 restated: £333,119), of this amount £273,520 were classed as free reserves (2022: £300,802). Based on the approved operational budget for 2024 on a monthly average basis, free reserves equate to 7 months' expenditure (2022: 11 months expenditure).

The trustees have looked at the current level of free reserves and feel they should be at a level of 9 months' operational expenditure.

In order to restore the reserves to a level of 9 months operational expenditure, the Branch will be focusing on generating revenue from its new shop in Tooting, closing the unprofitable Caterham shop and controlling expenditure by leveraging more cost effective veterinary options.

The merger with Purley and Caterham Branch will have an overall positive impact on the reserve balance of the combined Branch and the Trustees will be investing these reserves.

Definitions of reserves.

Restricted reserves: These are funds that are actively managed and utilised in accordance with the restrictions placed on these funds as advised to the branch.

Unrestricted Reserves. These are split between:

- Designated reserves. Reserves set aside by the Trustees for a defined purpose. This includes funds tied up in fixed assets
- Free Reserves: Net income which becomes available to spend at trustees' discretion but which is not yet spent, committed or designated (earmarked for a defined purpose).

The Trustees review the level of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a yearly basis at Trustee meetings. Trustees have the ability to re-designate reserves as they wish to meet the business needs of the organisation.

Investments policy

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The trustees have decided to maintain the Branch surplus funds in higher interest notice accounts with Natwest.

Spotlight on our work



Persephone, who came into us in the early winter of 2023, was a real rollercoaster of a case, and a great example of our collaborative work with the Inspectors, and eventually the Branch network. Persephone was rescued from a balcony by local Inspectors and the Fire Brigade after the owner refused to let her back in after deciding she no longer wanted her. After the successful rescue, she was signed over to us and taken to our vets. The vets diagnosed pyometra which if left untreated can prove to be fatal. Persephone was spayed and saved.

After this, she was moved to a foster home so we could learn more about her personality to find her the perfect forever home. However within a few weeks Persephone started drinking and urinating a lot more frequently, and upon further vet checks, our fears of diabetes were confirmed. The next few weeks were filled with vet appointments and injections to try and get Persephone's insulin levels right. Our foster carers did a fantastic job of caring for her during this time. We were very lucky that Persephone loves her food, and so injecting her at meal times was quick and easy as she was distracted!



Once Perspehone was stable again, we then faced the difficult task of finding the right home for her. It took several months of searching and advertising, but we were lucky enough to find a lady who had experience of diabetic cats and wanted another cat to care for. We then liaised with her local branch to look for suitable charity vets who would be able to help keep the treatment costs down. We managed to get an agreement with a vet not too far away and were able to go ahead with the adoption.

Persephone has been in her new home since November 2023 and is happy and healthy. Thank you to all the RSPCA employees and volunteers who helped to make this happen!

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



.....
Catherine Young
(Trustee/Treasurer)

27/06/2024

RSPCA SOUTH LONDON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA SOUTH LONDON

I report to the trustees on my examination of the financial statements of RSPCA South London (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.


Timothy Buttifant ACA

Farnell Clarke Limited
Evolution House, Icen Court
Delft Way
Norwich
Norfolk
NR6 6BB

Dated: 28/06/2024

RSPCA SOUTH LONDON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated	Restricted funds as restated	Total as restated
	Notes	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Income from:							
Donations and legacies	4	-	-	-	1,857	-	1,857
Charitable activities	5	362,106	-	362,106	351,697	-	351,697
Investments	6	2,172	-	2,172	17	-	17
Total income		<u>364,278</u>	<u>-</u>	<u>364,278</u>	<u>353,571</u>	<u>-</u>	<u>353,571</u>
Expenditure on:							
Raising funds	7	239,352	-	239,352	229,535	-	229,535
Charitable activities	8	150,478	17,632	168,110	64,634	17,744	82,378
Other expenditure	10	1,803	209	2,012	12,726	-	12,726
Total expenditure		<u>391,633</u>	<u>17,841</u>	<u>409,474</u>	<u>306,895</u>	<u>17,744</u>	<u>324,639</u>
Net income/(expenditure)		<u>(27,355)</u>	<u>(17,841)</u>	<u>(45,196)</u>	<u>46,676</u>	<u>(17,744)</u>	<u>28,932</u>
Transfers between funds		-	-	-	14,148	(14,148)	-
Net movement in funds	11	<u>(27,355)</u>	<u>(17,841)</u>	<u>(45,196)</u>	<u>60,824</u>	<u>(31,892)</u>	<u>28,932</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		333,119	44,027	377,146	272,295	75,919	348,214
Fund balances at 31 December 2023		<u>305,764</u>	<u>26,186</u>	<u>331,950</u>	<u>333,119</u>	<u>44,027</u>	<u>377,146</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA SOUTH LONDON

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	15		32,244		32,317
Current assets					
Debtors	16	76,816		37,530	
Cash at bank and in hand		250,365		328,611	
		327,181		366,141	
Creditors: amounts falling due within one year	17	(27,475)		(21,312)	
Net current assets			299,706		344,829
Total assets less current liabilities			331,950		377,146
Net assets excluding pension liability			331,950		377,146
			=====		=====
The funds of the charity					
Restricted income funds	19	26,186		44,027	
Unrestricted funds		305,764		333,119	
		331,950		377,146	
			=====		=====

The notes on pages 16 to 26 form part of these financial statements.

The financial statements were approved by the trustees on 27/06/2024



.....
C Young
Trustee/Treasurer

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line
Fixtures and fittings	33% straight line
Computers	33% straight line
Motor vehicles	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Prior period adjustments

In preparing the financial statements for the year ended 31st December 2023, it was identified that the Charity incorrectly classified funds relating to the Balham and Tooting branch. Consequently, the prior year's designated and restricted funds have been restated in order to reflect restrictions placed on the Charity by donors to the branch.

The impact of this on the balance sheet at 31st December 2022 is to increase restricted funds by £44,027 and decrease designated funds by £44,027. The impact on the statement of financial activities for the year ended 31st December 2022 is to increase restricted funds/decrease designated funds brought forward by £61,771 and increase restricted/decrease designated expenditure on charitable activities by £17,744.

4 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Government grants	-	1,857

5 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from donations	75,293	61,571
Sales of donated and purchased goods	286,813	290,126
	<u>362,106</u>	<u>351,697</u>

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank deposit interest	2,172	17

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising trading expenses		
Profit share due to RSPCA Purley, Caterham & District Branch	-	4,682
Branch insurance	5,820	3,130
Light, heat and power	5,083	7,353
Rent	79,992	70,500
Staff expenses	1,643	3,927
Rates	13,930	13,522
Staff costs	98,119	99,782
Depreciation and impairment	11,608	3,389
Subscriptions	127	344
Sundry expenses	3,975	-
Other shop costs	5,939	8,846
Telephone and fax	1,638	1,288
Legal and professional	3,693	2,183
Bank charges	2,473	4,174
Repairs and maintenance	5,312	6,415
Total costs	<u>239,352</u>	<u>229,535</u>

Expenditure on raising funds are classified as costs which relate to the day-to-day running of each charity shop.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on charitable activities

	Animal welfare 2023 £	Animal welfare 2022 as restated £
Direct costs		
Staff costs	43,164	13,920
Fostering costs and private boarding	36,178	10,626
Vet fees - general welfare	52,704	35,132
Branch contribution	551	110
Other charitable donations	10,000	1,000
	<u>142,597</u>	<u>60,788</u>
Share of support and governance costs (see note 9)		
Governance	25,513	21,590
	<u>168,110</u>	<u>82,378</u>
Analysis by fund		
Unrestricted funds	150,478	64,634
Restricted funds	17,632	17,744
	<u>168,110</u>	<u>82,378</u>

9 Support costs allocated to activities

	2023 £	2022 £
Governance costs	25,513	21,590
	<u>25,513</u>	<u>21,590</u>
Analysed between:		
Animal welfare	25,513	21,590
	<u>25,513</u>	<u>21,590</u>
Governance costs comprise:	2023 £	2022 £
Staff costs	14,072	6,960
Accountancy	11,441	14,630
	<u>25,513</u>	<u>21,590</u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Other expenditure

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Vehicle costs	1,803	209	2,012	4,819	-	4,819
Storage costs	-	-	-	947	-	947
Wages and salaries and social security costs	-	-	-	6,960	-	6,960
	<u>1,803</u>	<u>209</u>	<u>2,012</u>	<u>12,726</u>	<u>-</u>	<u>12,726</u>

11 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,480	3,600
Depreciation of owned tangible fixed assets	11,608	3,389
	<u>15,088</u>	<u>6,989</u>

12 Trustees

During the year, a trustee was reimbursed £62.70 for meeting costs. No other remuneration or benefits were received by trustees (or any persons connected with them) during the year (2022 - none).

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>9</u>	<u>9</u>
Employment costs	2023 £	2022 £
Wages and salaries	148,698	122,887
Social security costs	4,001	2,794
Other pension costs	2,656	1,941
	<u>155,355</u>	<u>127,622</u>

There were no employees whose annual remuneration was more than £60,000.

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	-	47,054	-	32,293	79,347
Additions	7,499	-	4,036	-	11,535
	<u>7,499</u>	<u>47,054</u>	<u>4,036</u>	<u>32,293</u>	<u>90,882</u>
At 31 December 2023	7,499	47,054	4,036	32,293	90,882
Depreciation and impairment					
At 1 January 2023	-	43,973	-	3,057	47,030
Depreciation charged in the year	125	1,143	692	9,648	11,608
	<u>125</u>	<u>45,116</u>	<u>692</u>	<u>12,705</u>	<u>58,638</u>
At 31 December 2023	125	45,116	692	12,705	58,638
Carrying amount					
At 31 December 2023	<u>7,374</u>	<u>1,938</u>	<u>3,344</u>	<u>19,588</u>	<u>32,244</u>
At 31 December 2022	<u>-</u>	<u>3,081</u>	<u>-</u>	<u>29,236</u>	<u>32,317</u>

16 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,455	317
Other debtors	59,867	25,264
Prepayments and accrued income	14,494	11,949
	<u>76,816</u>	<u>37,530</u>

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,147	2,350
Trade creditors	16,280	12,013
Other creditors	754	5,296
Accruals and deferred income	8,294	1,653
	<u>27,475</u>	<u>21,312</u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,656	1,941

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Resources expended	Transfers	At 31 December 2023
	£	£	£	£
Balham and Tooting	44,027	(17,841)	-	26,186
Previous year:	At 1 January 2022	Resources expended	Transfers	At 31 December 2022
	as restated	as restated	£	as restated
	£	£	£	£
Restricted fund - van	14,148	-	(14,148)	-
Balham and Tooting	61,771	(17,744)	-	44,027
	75,919	(17,744)	(14,148)	44,027

Balham and Tooting funds are restricted for use in the Balham and Tooting area.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	333,119	364,278	(391,633)	-	305,764

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	as restated		as restated		as restated
	£	£	£	£	£
General funds	272,295	353,571	(306,895)	14,148	333,119

21 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	32,244	-	32,244
Current assets/(liabilities)	273,520	26,186	299,706
	<u>305,764</u>	<u>26,186</u>	<u>331,950</u>
	Unrestricted funds 2022 as restated £	Restricted funds 2022 as restated £	Total 2022 as restated £
At 31 December 2022:			
Tangible assets	32,317	-	32,317
Current assets/(liabilities)	300,802	44,027	344,829
	<u>333,119</u>	<u>44,027</u>	<u>377,146</u>

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	84,500	65,000
Between two and five years	247,038	163,813
	<u>331,538</u>	<u>228,813</u>

RSPCA SOUTH LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH

England & Wales - Charity number 276861

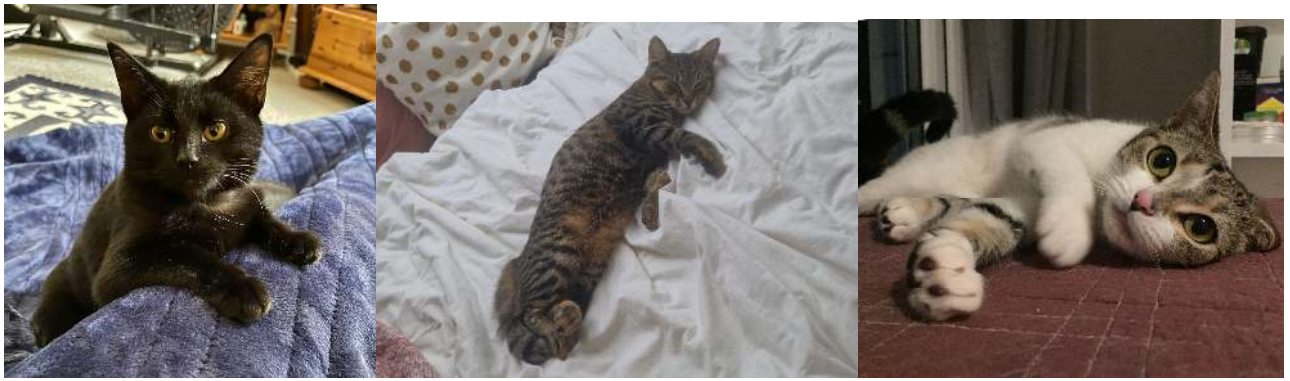
Accounts



RSPCA South London Branch

Registered Charity No. 276861

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH - CHARITY NUMBER 276861



UNAUDITED

TRUSTEES ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

RSPCA South London Branch

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**Trustees' report
For the year ended 31 December 2022**

The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2022 to 31 December 2022.

POLICIES AND OBJECTIVES

The objective 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.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals South London Branch of 267 Lower Addiscombe Road, Croydon, CR0 6RD is registered with the Charity Commission under charity number 276861 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Trustees:

The Trustees who served during the year were as follows:

Amanda Scott
Rachel Lynch
Alexander Batchilo (resigned 15 June 2022)
Charlotte Orsborn Stevens
Richard Alan Sanders (resigned 10 February 2022)
Lindsey Bartling
Karen Brodie
Will Linsdell
Felicity Taylor (resigned 1 March 2022)
Lauren McCaughley (appointed 31 January 2022)
Kieran Burn (appointed 28 February 2022)
Rahul Mehra (appointed 8 June 2022)
Hulita Ofa (appointed 28 November 2022)

Co-opted Trustees:

Nikola Tait (resigned 22 January 2022)

Charity registered number

276861

Principal office

267 Lower Addiscombe Road
Croydon
CR0 6RD

RSPCA South London Branch

Trustees' report (continued)
For the year ended 31 December 2022

Independent examiner

Graham Hunt BA FCA
Kreston Reeves LLP
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers:

Natwest Bank Plc
Whitgift Centre Branch, 40 Whitgift Centre, Croydon, Surrey, CR9 3BQ

Barclays
Barclays Bank Plc, Chichester 2, Leicester, LE87 2BB

HR Advice:

Acton Jennings LLP
The Old Co operative Building, 53 Westfield Road, Horbury, Wakefield, West Yorkshire, WF4 6HU

Payroll:

Three Counties Payroll
Unit 7 Ball Mill Top, Hallow, Worcester, WR2 6LS

The Branch has an annual turnover of less than £1,000,000 so does not require an audit but an independent examination. This was undertaken by Graham Hunt BA FCA of Kreston Reeves Chartered Accountants & Financial Advisers of Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG.

STRUCTURE, GOVERNANCE AND MANAGEMENT



The charity is constituted as an unincorporated association. The charity operates as a separately registered Branch of the RSPCA subject to its rules for Branches (as updated in December 2021). In the normal course of business, 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 50% of the votes of the Members present. 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 regular meetings at which decisions are made and conveyed to the staff for action.

Trustees' report (continued)
For the year ended 31 December 2022

The day to day running of the shops (currently three shops, situated in Caterham, Croydon & Crystal Palace) is delegated to the Shop Managers, via the Branch Manager. The animal welfare work is also delegated to the Animal Welfare Officer.

RISK MANAGEMENT

As part of our ongoing commitment to reviewing and mitigating against the potential risks that the charity faces, the Trustees have created a risk register. The purpose of this is to predict any risks that the charity may face and take preventative steps to mitigate against any adverse impact.

In addition to the risks faced by the charity, the Trustees have also taken steps to mitigate against any risks that our staff and volunteers may face during the course of their duties.

The Trustees have developed a lone worker policy to support our staff and volunteers to feel safe and supported at work. Staff and volunteers were also required to undertake a package of training to ensure that staff and volunteers feel equipped to manage any incidents that may occur during the course of their duties. This included first aid training, health and safety training and fire safety.

The Branch carried out a risk assessment in 2021 and identified the following risks which are ongoing:

- Loss of income through error or fraud
- Loss of reputation
- Loss of income through outside forces
- Insufficient Trustees to continue
- Insufficient volunteers to fundraise
- Risk of claims by volunteers or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with abused and neglected animals and their owners in the most difficult areas of animal welfare
- 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.

The Trustees have a human resources and health and safety contract with Acton Jennings LLP for advice and support.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The objective 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. Our activities to achieve the objectives include the following:

- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering. The Trustees have developed a new policy which will seek to provide support with veterinary bills to those on a low income but not necessarily in receipt of welfare payments. The Trustees identified that there were a proportion of people in our branch area who may not be able to receive support with their bills, but they are still struggling financially and would be considered as being "in work poverty". The Trustees have approved and put into place the "Help with Vets Bills" policy which seeks to support this group of people and ensure that the welfare of their pets is paramount.
- To provide neutering and microchipping facilities for those on low incomes. This work 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.
- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for 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 animals in distress 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 National Call Centre accepts complaints about animals in distress from 7am to 10pm, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.
- To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. 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 the owner as well as the pet.
- We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising and retail opportunities. 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. It is not possible to quantify the financial value of our volunteers but in 2022 we had the

**Trustees' report (continued)
For the year ended 31 December 2022**

benefit of over 12,000 hours of volunteer work. Our charity shops provide a valuable source of low-cost good quality recycled goods to the benefit of the public and the environment.

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. We have complied with this duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The Trustees have devised their branch aims and objectives for 2023 and they can be summarised as follows:

- To optimise the retail shop network's revenue and ensure that there is an effective stock rotation system in place.
- To actively seek a shop in the Balham & Tooting area.
- To increase private boarding & fostering capacity to meet increased demand.
- To establish a relationship with a partner vet in the Balham & Tooting area.
- To diversify the revenue stream and ensure that our branch is adequately funded through different means. This will involve performing a digital strategy & social media calendar and ensuring that fundraising remains a priority.
- To ensure that the branch is able to offer financial support for those in need to ensure that all animals are protected from cruelty. This involves continuing the successful "Help with Vets Bill" policy which will offer support to those in work poverty who may not be receiving additional support from the state.
- To ensure that the branch remains fiscally viable through maintaining a reserve of at least 9 months of operational expenses.
- To ensure that the branch has an adequate supply of volunteers (including Trustees), who are committed and adequately skilled to carry out their roles.
- To ensure that the branch is able to engage with the community in order to promote the welfare of animals and embed as a community oriented charity.
- To implement and monitor a number of key performance indicators (KPIs) to measure the Branch's performance against objectives.
- The Branch Manager is an integral part of the charity and it is important that she has adequate resources to meet the needs of the branch operations.

The makeup of the Trustees is diverse and there is a wealth of experience reflected in the board. The Branch will seek to increase its fostering network to allow the Branch to have greater capacity for rehoming.

The Branch Manager will continue to develop all activities including income generation, rehoming and community engagement.

Spotlight on our work

This year we have raised funds to help the needs of our local community through a variety of initiatives.

Our fantastic shops have continued to benefit from the generosity of the local community, in terms of quality donations, and volunteers giving up their time. Both our Crystal Palace and Croydon shops had their best takings since opening. We have continued to be supported by staff and volunteers utilising online selling platforms.

In May 2022, we held our first ever fundraising curry night at a local Indian restaurant. We successfully sold 20 tickets and received several donations due to the advertising of the event.



In June 2022 we partnered with CroyWall, a Croydon based climbing centre, as part of RSPCA's One Fun Day. We were able to raise funds, while recruiting new supporters and engaging with a new audience about the work we do.



Also in June, we attended the Tooting Dog Show on Tooting Common, in partnership with the Friends of Tooting Common. We were able to raise money for the branch but also pass on important welfare messages about the dangers of dressing up dogs, especially in hot weather.

In July we attended Croydon Pride to help raise awareness of our work and to recruit more supporters.

HEALTH AND SAFETY POLICY

A health and safety policy that outlines the Branch's duty of care in respect of the health and safety of all persons visiting the Branch's working premises (e.g. volunteers, contractors, Members of the public) is available for reference by all staff and volunteers and is reviewed regularly to take into account any changes.

A health and safety audit is undertaken by independent experts Acton Jennings LLP annually with whom the Branch has a health and safety contract for advice.

SAFEGUARDING POLICY

A safeguarding policy was reviewed and revised by Trustees with specialism in safeguarding, recognising our collective responsibility for safeguarding children and adults at risk of abuse and exploitation. Refresher training in how to use this policy as well as how to recognise and respond to the signs of abuse will be undertaken in 2023 to ensure the policy continues to reflect responsibilities.

Trustees' report (continued)
For the year ended 31 December 2022

FUNDRAISING POLICY

A fundraising policy was adopted to ensure compliance with the Fundraising Code of Practice and all relevant legislation. This recognises the care required in handling donations and funds raises and ensures governance is in place to prevent risk of fraud.

VOLUNTEER AND CODE OF CONDUCT POLICY

A volunteer policy and accompanying code of conduct has also been adopted which will support volunteers to be clear about their responsibilities and what they can expect from the Branch.

The staff handbook was also reviewed and approved and is available for all staff and volunteers.

HELP WITH VETS BILLS POLICY

A help with vets bill policy was adopted to help owners who may be struggling with paying for their vets bills. The purpose of the policy was to prioritise those who might not ordinarily be eligible for assistance but who required financial assistance due to a sudden change in financial circumstances, and in particular recognising the difficulties that owners have faced in light of the global pandemic and financial problems that have been resulted.

REHOMING POLICY

A rehoming policy was adopted, in particular taking into account the approach of the Branch where an animal was discovered to have a chronic condition and whether the Branch would agree to cover ongoing medical bills once the animal was adopted.

LONE WORKER POLICY

The lone worker policy was updated and revised to provide support and assistance to staff and volunteers and to aid the Branch in its risk management.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The committee are pleased to report that its objectives for 2022 were met, in particular:

- The rehoming of record numbers of cats.
- The employment of a full-time Animal Welfare Officer.
- Successfully integrating the two branches (Croydon, Crystal Palace & District and Balham & Tooting) that have formed RSPCA South London.
- Extending animal neutering to rabbits, and the development of the ability to foster and re rabbits.
- The launch of a brand new website (www.rspcasouthlondon.org.uk).
- Engaging with the community, including holding an art competition with Tooting Primary School.



The winning entry in the Tooting Primary School art competition - pupils were asked to create a drawing of what the RSPCA meant to them. Winner was Eliza from Year 5.

In 2022, the Branch continued to accept all animals they were requested to take from the RSPCA Inspectorate, providing boarding and fostering for animals until they could either be networked or rehomed through the Branch. The Branch continued to take in cats where the Branch themselves identified a welfare issue, ensuring that those animals with the greatest need were cared for and rehomed.

After several meetings with other branches who currently employ Animal Welfare Officers, and many hours spent on the recruitment process, we successfully hired an Animal Welfare Officer in Autumn 2022, the first time the Branch has employed this position. The Animal Welfare Officer has a degree in Zoology, and six year's experience working with animals.

As part of the preparation for the new role, we were able to utilise the £4,000 Aviva grant, and the £10,000 donation from the previous Balham and Tooting branch last year, to purchase a new van to enable the Animal Welfare Officer to carry out her duties.

Due to increased work within our now expanded community, we have several local people in Balham and Tooting who were able to help us with difficult rescues, hold cats temporarily for us until we could collect, and help use their local networks to advertise for suitable homes.

The Branch was selected as the official charity partner of Pets At Home Wimbledon store for the first time, and as such held several fundraising events at the store. This included an Easter treasure Hunt during the Easter holidays, and Guess the Dog Biscuits in the Jar during the Christmas period. We were also able to benefit from their in store donation station which helped us provide our fosterers with food and equipment for the animals.

Spotlight on our work

The Trustees would like to extend their utmost gratitude to the staff and volunteers who have worked tirelessly throughout the pandemic and once the shops could re-open. Whether this has been supporting the sale of products online, ensuring our shops remain safe and secure, receiving donations and supporting animals who have come into our care. Staff and volunteers are the foundation of the RSPCA and we could not do our vital work without their support.

Thank you from all of the Trustees at the Branch!

The Branch has remained in local control since its return to local control in January 2020, and the committee remains enthusiastic and is keen to ensure the Branch is given a new lease of life.

The Branch suffered from lack of boarding space during the summer of 2022. This was due to a number of reasons as most animal charities experience a boom in animals needing boarding space. Lots of people were able to go abroad for the first time in years after COVID and required boarding for pets; more people had acquired pets throughout COVID and unfortunately, many had now realised they didn't want these pets, with life returning to 'normal'. In the interim, the branch worked to recruit more foster homes, securing ten new homes. After initial meetings and asking RSPCA HQ to carry out inspection reports, we also successfully managed to recruit a new private boarding establishment, which doubled our boarding capacity for cats.

The Branch understands the great need for more rabbit rehoming and worked on recruiting rabbit fosterers throughout the year. With one secured, the work to create the ideal accommodation successfully began and the housing was ready to install at the end of the year, with the hope to be able to accept our first foster rabbits in 2023.

We successfully launched our new website & blog in January 2022 and received over 15,000 page views in the year after publishing 130 articles. We are now regularly receiving over 3,000 page visits per month.

ANIMAL WELFARE RESULTS

During 2022, the Branch took in 93 animals, all either for welfare reasons or via the Inspectorate. The Branch carried out 56 home visits and neutered 51 animals. The Branch microchipped 58 animals and provided welfare assistance for a further 12 animals.

The Branch made a £1,000 donation for Four Paws, a charity helping animals get out of Ukraine at the beginning of the war.

The Branch worked with local vets to secure a special charity discount for rabbit neutering, in response to the rabbit crisis around population and lack of new homes. We were able to help people in our area to get their rabbits neutered at the bargain price of £10.

RSPCA South London Branch

Trustees' report (continued) For the year ended 31 December 2022

The Branch aims to continue to provide a service to the Inspectorate and to continue to offer welfare assistance to those animals in greatest need within the Branch area.

The Branch Manager continued to work with the Croydon dog warden, and together they organised and ran five local events to meet the local community, check dogs for microchips, and offer help and advice.

The Branch Manager also worked to develop relationships with the Animal Team at Wandsworth Council who play a large part in the animal welfare of new area, Balham and Tooting. Their team helped us with two difficult rescues, and they also attended the Tooting Dog's Show on Tooting Common, alongside the Branch.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



Financial results and review

The charity's funds are collected from Membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, auctions, grants and fundraising events.

Total income for the year was £353,571 (2021: £410,834). Total expenditure for the year was £324,641 (2021: £264,419). The Branch ended the year with a surplus of £28,930 (2021: £146,415).

The three shops continue to provide the main source of operational income for the Branch. Net income from the retail operation was £60,721, including grants (2021: £63,432).

We would also like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, Branch Members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch, we could not succeed without them.

Reserves policy

The reserves policy of the charity requires that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Specifically:

- Reserves are maintained at a level which ensures that the branch's core activity can continue during a period of unforeseen difficulty.
- A proportion of reserves is maintained in a readily realisable form.

At 31 December 2022 unrestricted reserves were £377,144 (2021: £334,066), of this amount £300,800 were classed as free reserves (2021: £272,295). Free reserves equate to 11 months' expenditure (2021: 12 months expenditure).

The Trustees have looked at the current level of free reserves and feel they should be at a level of 9 months' operational expenditure.

Free reserves are calculated as total reserves, less restricted and designated reserves, less tangible fixed assets.

Trustees may choose to grow pots of designated reserves for future development in order to fulfil strategic ambitions.

Definitions of reserves.

Restricted reserves: These are funds that are actively managed and utilised in accordance with the restrictions placed on these funds as advised to the branch.

Unrestricted Reserves. These are split between:

- Designated reserves. Reserves set aside by the Trustees for a defined purpose. This includes funds tied up in fixed assets.
- Free Reserves: Net income which becomes available to spend at Trustees' discretion but which is not yet spent, committed or designated (earmarked for a defined purpose).

The Trustees review the level of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a yearly basis at Trustee meetings. Trustees have the ability to re-designate reserves as they wish to meet the business needs of the organisation.

Investments policy

The Trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. In this financial year the Trustees have decided to keep all the Branches funds in a recognised bank so as to minimise the risk of capital loss.

Spotlight on our work



Moses, who came into us in September 2022, was a real rollercoaster of a case, and a great early example of our Animal Welfare Officer's perseverance and empathy. He was a local stray but had been being cared for by a woman for a few months. She noticed that he has started to deteriorate so we started the process of trying to trap him. This took several attempts but when we got him, we knew he was in a bad way. He was found to have gall bladder and liver issues and needed an ultrasound for further investigation. Sadly Moses had an abdominal tumour that was also causing ascites and the vets told us that he probably had weeks to live. Luckily for Moses however, the vets also told us that he wasn't yet in any pain and still had a

good quality of life. Our Animal Welfare Officer worked incredibly hard to find him a foster home who could give him the end of life care he deserved. Moses actually flourished in foster and lived longer than anyone expected, being spoiled with smoked salmon! He made it to Christmas but shortly afterwards his breathing became very laboured and we knew it was time. Although it's not the traditional happy ending, we're so glad we were able to get Moses the pain relief he needed, and ultimately make his final months happy and comfortable.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

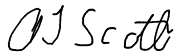
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

RSPCA South London Branch

**Trustees' report (continued)
For the year ended 31 December 2022**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Members of the board of Trustees on and signed on their behalf by:



.....
Amanda Scott
(Trustee)

Date: 30 June 2023

RSPCA SOUTH LONDON BRANCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Trustees of RSPCA South London Branch ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

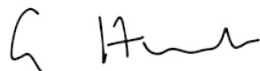
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 6 July 2023

Graham Hunt BA FCA

Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

RSPCA SOUTH LONDON BRANCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	1,857	-	1,857	72,638
Charitable activities	3	351,697	-	351,697	338,195
Investments	4	17	-	17	1
Total income		353,571	-	353,571	410,834
Expenditure on:					
Raising funds	5	229,534	-	229,534	206,228
Charitable activities	6	82,381	-	82,381	52,261
Other expenditure	7	12,726	-	12,726	5,930
Total expenditure		324,641	-	324,641	264,419
Net income		28,930	-	28,930	146,415
Transfers between funds	14	14,148	(14,148)	-	-
Net movement in funds		43,078	(14,148)	28,930	146,415
Reconciliation of funds:					
Total funds brought forward		334,066	14,148	348,214	201,799
Net movement in funds		43,078	(14,148)	28,930	146,415
Total funds carried forward		377,144	-	377,144	348,214

The charity has not acquired or discontinued any fundamental activities during the above two financial years therefore all income and expenditure derive from continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 27 form part of these financial statements.

RSPCA SOUTH LONDON BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	<u>32,317</u>	-
		32,317	-
Current assets			
Debtors	12	37,530	28,743
Cash at bank and in hand		<u>328,610</u>	<u>331,867</u>
		366,140	360,610
Creditors: amounts falling due within one year	13	<u>(21,313)</u>	<u>(12,396)</u>
Net current assets		<u>344,827</u>	<u>348,214</u>
Total net assets		<u><u>377,144</u></u>	<u><u>348,214</u></u>
Charity funds			
Restricted funds	14	-	14,148
Unrestricted funds	14	<u>377,144</u>	<u>334,066</u>
Total funds		<u><u>377,144</u></u>	<u><u>348,214</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

AJ Scott

.....
Amanda Scott
(Trustee)
Date: 30 June 2023

The notes on pages 17 to 27 form part of these financial statements.

RSPCA SOUTH LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

RSPCA South London Branch 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.

1.2 Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are allocated to unrestricted reserves unless there is a specific restriction placed on the grants by the donors.

For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to assess the fair value of stock items due to the volume of low value items, therefore the value of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS 102).

Other income includes income received from the National Society (RSPCA) relating to monthly neutering claims submitted. It also includes other miscellaneous income including commission relating to pet insurance and coin income.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting policies (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and that the amount of the obligation can be reliably measured.

Expenditure comprises the following:

- a. Expenditure on raising funds includes the salaries, direct costs and overheads associated with the operation of the charity shops and with the organisation of fundraising events.
- b. Expenditure on charitable activities on the charity's primary charitable purposes as described in the Trustees' Annual Report. Such costs include expenditure relating specifically to the prevention of cruelty to animals and promotion of kindness and welfare to animals. Donations payable are also included in expenditure on charitable activities. Donations payable are included in the Statement of Financial Activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Grants approved but not paid at the end of the year are accrued for.
- c. Other expenditure represents those items not falling into the categories above.
- d. Governance costs include costs of the preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Tax

RSPCA South London Branch is a registered charity and its income falls within the various exemptions available to registered charities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. Accounting policies (continued)

1.8 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Motor vehicles	- 33% reducing balance
Fixtures and fittings	- 3 years straight line

1.9 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.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 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 estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.12 Financial instruments

The Charity only has financial assets and financial 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.

1.13 Operating leases

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

RSPCA SOUTH LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.14 Fund accounting

General funds are unrestricted funds which are available for 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Government grants	1,857	1,857	72,638

All income from government grants in 2021 was unrestricted.

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from donations	61,572	-	61,572	110,014
Sales of donated and purchased goods	290,125	-	290,125	228,181
Total 2022	351,697	-	351,697	338,195

In 2021 there was £14,148 restricted income and £324,047 unrestricted income from charitable activities.

RSPCA SOUTH LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank deposit interest	17	17	1
	<u>17</u>	<u>17</u>	<u>1</u>

All investment income in 2021 was unrestricted.

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Profit share due to RSPCA Purley, Caterham & District Branch	4,682	4,682	4,506
Branch insurance	3,130	3,130	979
Light, heat and power	7,353	7,353	2,421
Staff expenses	3,929	3,929	3,335
Rates	13,522	13,522	9,988
Rent	70,500	70,500	73,371
Other shop costs	8,846	8,846	5,662
Subscriptions	344	344	277
Sundry expenses	-	-	(3,190)
Telephone and fax	1,288	1,288	1,205
Legal and professional costs	2,183	2,183	2,342
Bank charges	4,170	4,170	3,555
Repairs and maintenance	6,416	6,416	3,423
Wages and salaries and social security costs	99,782	99,782	98,279
Depreciation	3,389	3,389	75
	<u>229,534</u>	<u>229,534</u>	<u>206,228</u>

All expenditure on raising funds in 2021 was unrestricted.

RSPCA SOUTH LONDON BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Animal welfare	60,791	21,590	82,381	52,261

All expenditure on charitable activities in 2021 was unrestricted.

Analysis of direct costs

	Animal welfare 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	13,920	13,920	12,201
Fostering costs and private boarding	10,629	10,629	10,143
Vet fees - general welfare	35,132	35,132	13,246
Branch contribution	110	110	110
Other charitable donations	1,000	1,000	-
	<u>60,791</u>	<u>60,791</u>	<u>35,700</u>

Analysis of support costs

	2022 £	2021 £
Governance costs	21,590	16,561

Governance costs relate to staff costs of £6,960 (2021 - £6,101) and accountancy fees of £14,630 (2021 - £10,460).

RSPCA SOUTH LONDON BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Other expenditure

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Vehicle costs	4,819	4,819	(569)
Storage costs	947	947	398
Wages and salaries and social security costs	6,960	6,960	6,101
	<u>12,726</u>	<u>12,726</u>	<u>5,930</u>

All other expenditure incurred in 2021 was unrestricted.

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,600 (2021 - £3,700).

9. Staff costs

	2022 £	2021 £
Wages and salaries	127,622	122,682
	<u>127,622</u>	<u>122,682</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Average monthly number of employees	9	9

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustee's remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

RSPCA SOUTH LONDON BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2022	-	43,641	43,641
Additions	32,293	3,413	35,706
At 31 December 2022	<u>32,293</u>	<u>47,054</u>	<u>79,347</u>
Depreciation			
At 1 January 2022	-	43,641	43,641
Charge for the year	3,057	332	3,389
At 31 December 2022	<u>3,057</u>	<u>43,973</u>	<u>47,030</u>
Net book value			
At 31 December 2022	<u>29,236</u>	<u>3,081</u>	<u>32,317</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	317	752
Other debtors	11,000	11,231
Prepayments and accrued income	11,949	12,569
Tax recoverable	14,264	4,191
	<u>37,530</u>	<u>28,743</u>

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,013	3,751
Other taxation and social security	2,350	1,593
Other creditors	5,297	4,862
Accruals and deferred income	1,653	2,190
	<u>21,313</u>	<u>12,396</u>

RSPCA SOUTH LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Designated Fund - Balham and Tooting	61,771	-	(17,744)	-	44,027
General funds					
General Funds	272,295	353,571	(306,897)	14,148	333,117
Total Unrestricted funds	334,066	353,571	(324,641)	14,148	377,144
Restricted funds					
Restricted Fund - van	14,148	-	-	(14,148)	-
Total of funds	348,214	353,571	(324,641)	-	377,144

The Balham and Tooting designated fund is held for use in the Balham and Tooting area.

During the year a transfer was made out of the restricted van fund to the general fund, to reflect the purchase of a van.

RSPCA SOUTH LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Designated Fund - Balham and Tooting	-	-	-	61,771	61,771
General funds					
General Funds	201,799	396,686	(264,419)	(61,771)	272,295
Total Unrestricted funds	201,799	396,686	(264,419)	-	334,066
Restricted funds					
Restricted Fund - van	-	14,148	-	-	14,148
Total of funds	201,799	410,834	(264,419)	-	348,214

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	32,317	32,317
Current assets	366,140	366,140
Creditors due within one year	(21,313)	(21,313)
Total	377,144	377,144

RSPCA SOUTH LONDON BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	346,462	14,148	360,610
Creditors due within one year	(12,396)	-	(12,396)
Total	334,066	14,148	348,214

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,941 (2021 - £1,706). £191 contributions (2021 - £147) were payable to the fund at the balance sheet date.

17. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	65,000	60,500
Later than 1 year and not later than 5 years	163,813	130,500
Later than 5 years	-	8,313
	228,813	199,313

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2022.

19. Controlling party

The charity is controlled by the trustees.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH

England & Wales - Charity number 276861

Accounts



RSPCA South London Branch

Registered Charity No. 276861

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH - CHARITY NUMBER 276861



UNAUDITED

TRUSTEES ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

RSPCA South London Branch

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RSPCA South London Branch

Trustees' report For the year ended 31 December 2021

The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2021 to 31 December 2021.

POLICIES AND OBJECTIVES

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.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals South London Branch of 267 Lower Addiscombe Road, Croydon, CR0 6RD is registered with the Charity Commission under charity number 276861 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA). During the year, the charity changed its name from The Royal Society for the Prevention of Cruelty to Animals Croydon, Crystal Palace & District Branch.

Trustees:

The trustees who served during the year, and at the report approval date, are as follows:

Amanda Scott
Rachel Lynch
Alexander Batchilo
Dr Carolyn Jennefer Ross (resigned 3 July 2021)
Charlotte Orsborn Stevens
Richard Alan Sanders (resigned 10 February 2022)
Claire Goebel (resigned 11 March 2021)
Lindsey Bartling
Karen Brodie
Will Linsdell (appointed 29 November 2021)
Felicity Taylor (appointed 1 July 2021, resigned 1 March 2022)
Lauren McCaughley (appointed 31 January 2022)
Kieran Burn (appointed 28 February 2022)

Co-opted Trustees:

Nikola Tait (resigned 22 January 2022)
Penny McGee (resigned 13 October 2021)
Natalia Restrepo (resigned 5 July 2021)

Charity registered number

276861

Principal office

267 Lower Addiscombe Road
Croydon
CR0 6RD

Trustees' report (continued)
For the year ended 31 December 2021

Independent examiner

Kreston Reeves LLP
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers:

Natwest Bank Plc
Whitgift Centre Branch, 40 Whitgift Centre, Croydon, Surrey, CR9 38Q

Barclays
Barclays Bank Plc, Chichester 2, Leicester, LE87 288

HR Advice:

Acton Jennings LLP
The Old Co operative Building, 53 Westfield Road, Horbury, Wakefield, West Yorkshire,
WF4 6HU

Payroll:

Three Counties Payroll
Unit 7 Ball Mill Top, Hallow, Worcester, WR2 6LS

Independent examiner:

The Branch has an annual turnover of less than £1,000,000 so does not require an audit but an independent examination. This was undertaken by Kreston Reeves Chartered Accountants & Financial Advisers of Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG.

STRUCTURE, GOVERNANCE AND MANAGEMENT



The charity is constituted as an unincorporated association. The charity operates as a separately registered Branch of the RSPCA subject to its rules for Branches (as updated in December 2021). In the normal course of business, 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 50% of the votes of the members present. 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 regular meetings at which decisions are made and conveyed to the staff for action.

Trustees' report (continued)
For the year ended 31 December 2021

The day to day running of the shops (currently three shops, situated in Caterham, Croydon & Crystal Palace) is delegated to the Shop Managers, via the Branch Manager. The animal welfare work is also delegated to the Branch Manager.

RISK MANAGEMENT

As part of our ongoing commitment to reviewing and mitigating against the potential risks that the charity faces, the trustees have created a risk register. The purpose of this is to predict any risks that the charity may face and take preventative steps to mitigate against any adverse impact.

In addition to the risks faced by the charity, the trustees have also taken steps to mitigate against any risks that our staff and volunteers may face during the course of their duties.

The trustees have developed a lone worker policy to support our staff and volunteers to feel safe and supported at work. Staff and volunteers were also required to undertake a package of training to ensure that staff and volunteers feel equipped to manage any incidents that may occur during the course of their duties. This included first aid training, health and safety training and fire safety.


The Branch carried out a risk assessment in 2021 and identified the following risks which are ongoing:

- Loss of income through error or fraud
Loss of reputation
- Loss of income through outside forces
- Insufficient trustees to continue
- Insufficient volunteers to fundraise
- Risk of claims by volunteers or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with abused and neglected animals and their owners in the most difficult areas of animal welfare
- 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.

The trustees have a human resources and health and safety contract with Acton Jennings LLP for advice and support.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT 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. Our activities to achieve the objectives include the following:

- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering. The trustees have developed a new policy which will seek to provide support with veterinary bills to those on a low income but not necessarily in receipt of welfare payments. The trustees identified that there were a proportion of people in our branch area who may not be able to receive support with their bills, but they are still struggling financially and would be considered as being "in work poverty". The trustees have approved and put into place the "Help with Vets Bills" policy which seeks to support this group of people and ensure that the welfare of their pets is paramount.
- 
- To provide neutering and microchipping facilities for those on low incomes. This work 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.
 - To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for 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 animals in distress 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 National Call Centre accepts complaints about animals in distress from 7am to 10pm, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.
 - To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. 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 the owner as well as the pet.

Trustees' report (continued)
For the year ended 31 December 2021

- We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising and retail opportunities. 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. It is not possible to quantify the financial value of our volunteers but in 2021 we had the benefit of over 11,000 hours of volunteer work. Our charity shops provide a valuable source of low-cost good quality recycled goods to the benefit of the public and the environment.

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. We have complied with this duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The trustees have devised their branch aims and objectives for 2022 and they can be summarised as follows:

- To optimise the retail shop network's revenue and ensure that there is an effective stock rotation system in place.
- To diversify the revenue stream and ensure that our branch is adequately funded through different means. This will involve formulating a digital strategy (including the launch of a new website) & social media calendar and ensuring that fundraising remains a priority.
- To ensure that the branch is able to offer financial support for those in need to ensure that all animals are protected from cruelty. This involves continuing the successful "Help with Vets Bill" policy which will offer support to those in work poverty who may not be receiving additional support from the state.
- To ensure that the branch remains fiscally viable through maintaining a reserve of at least 9 months of operational expenses.
- To ensure that the branch has an adequate supply of volunteers (including trustees), who are committed and adequately skilled to carry out their roles.
- To ensure that the branch is able to engage with the community in order to promote the welfare of animals and embed as a community oriented charity.
- The Branch Manager is an integral part of the charity and it is important that she has adequate resources to meet the needs of the branch operations.
- To employ an Animal Welfare Officer whose role will be to have responsibility to assist the inspectorate and the branch with all aspects of animal welfare in our branch area and to inform and educate groups and individuals about our aims and objectives and excellent animal welfare in general.
- To successfully integrate the two branches that have formed RSPCA South London and to consider opening a shop in the Balham & Tooting area if it is financially viable to do so.
- To extend animal neutering to rabbits, and to develop the ability to foster and rehome rabbits.

The makeup of the trustees is diverse and there is a wealth of experience reflected in the board. The Branch will seek to increase its fostering network to allow the Branch to have greater capacity for rehoming. The Branch Manager will continue to develop all activities including income generation, re-homing and community engagement.

Trustees' report (continued)
For the year ended 31 December 2021

Spotlight on our work

This year we have raised funds to help the needs of our local community through a variety of initiatives.

Our fantastic shops were able to re-open after the Covid-19 lockdown and have gone from strength to strength. We have also been selling through Ebay and Depop to raise much needed funds.

In February 2021 we ran a fantastic pet photo competition, together with Croydon Cool.

During the year our Branch Manager built even stronger community relations and attended events with the dog warden with an education station where people could ask for advice and The Branch informed members of the public about their work and how they were trying to help the local community.

In October 2021 we ran our first pub quiz at The Dolphin in Sydenham and raised an amazing £320 to help with our work.

In December 2021 one of our lovely members donated a Harrods Christmas for our Christmas raffle.



HEALTH AND SAFETY POLICY

A health and safety policy that outlines the Branch's duty of care in respect of the health and safety of all persons visiting the Branch's working premises (e.g. volunteers, contractors, members of the public) is available for reference by all staff and volunteers and is reviewed regularly to take into account any changes.

A health and safety audit is undertaken by independent experts Acton Jennings LLP annually with whom the Branch has a health and safety contract for advice.

SAFEGUARDING POLICY

A safeguarding policy was reviewed and revised by trustees with specialism in safeguarding, recognising our collective responsibility for safeguarding children and adults at risk of abuse and exploitation. Refresher training in how to use this policy as well as how to recognise and respond to the signs of abuse will be undertaken in 2022 to ensure the policy continues to reflect responsibilities.

FUNDRAISING POLICY

A fundraising policy was adopted to ensure compliance with the Fundraising Code of Practice and all relevant legislation. This recognises the care required in handling donations and funds raises and ensures governance is in place to prevent risk of fraud.

VOLUNTEER AND CODE OF CONDUCT POLICY

A volunteer policy and accompanying code of conduct has also been adopted which will support volunteers to be clear about their responsibilities and what they can expect from the Branch.

The staff handbook was also reviewed and approved and is available for all staff and volunteers.

HELP WITH VETS BILLS POLICY

A help with vets bill policy was adopted to help owners who may be struggling with paying for their vets bills. The purpose of the policy was to prioritise those who might not ordinarily be eligible for assistance but who required financial assistance due to a sudden change in financial circumstances, and in particular recognising the difficulties that owners have faced in light of the global pandemic and financial problems that have been resulted.

REHOMING POLICY

A rehoming policy was adopted, in particular taking into account the approach of the Branch where an animal was discovered to have a chronic condition and whether the Branch would agree to cover ongoing medical bills once the animal was adopted.

LONE POLICY WORKER

The lone policy worker policy was updated and revised to provide support and assistance to staff and volunteers and to aid the Branch in its risk management.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

In December 2021 RSPCA Croydon, Crystal Palace and District Branch merged with RSPCA Balham and Tooting Branch, following several months of preparation. The new Branch encompasses a wider area and the more inclusive name of South London Branch was chosen.

The trustees are looking forward to the opportunities this merger will bring in 2022.

Trustees' report (continued)
For the year ended 31 December 2021



In 2021, the Branch continued to accept all animals they were requested to take from the RSPCA Inspectorate, providing boarding and fostering for animals until they could either be networked or rehomed through the Branch. The Branch continued to take in cats where the Branch themselves identified a welfare issue, ensuring that those animals with the greatest need were cared for and rehomed.

In early Spring 2021, the Branch were successful in applying for an Aviva grant to raise funds for a new branch van. A generous volunteer helped branch staff to compile a

promotional video for the Aviva website and we secured over £4,000 in donations. This has been put together with a donation of £10,000 from the Balham and Tooting Branch prior to the merger, and will be spent on a suitable vehicle to facilitate more animal welfare work in the Branch area.

The Branch was able to assist in rehoming cats from a multi-cat household, some of whom were discovered to be pregnant once they were in our care. Our fantastic fosterers assisted us with the unexpected litters of kittens and we were able to rehome all of the adult cats and their kittens within our community.

The Branch's three charity shops were impacted by the restrictions related to the Covid-19 pandemic. The charity shops were closed for a large proportion of 2020 due to the Government guidelines regarding non essential retail. They reopened when guidance allowance and fully re-opened in April 2021 and there has been an excellent response from the general public.

A lot of work was done around health and safety protocol, ensuring the staff and volunteers were happy and confident to return to work after each lockdown. The reaction from the vast majority of the public was very positive to the new ways of working for the shops, and with customers and staff pulling together, a greater sense of community was achieved.

Spotlight on our work

The trustees would like to extend their utmost gratitude to the staff and volunteers who have worked tirelessly throughout the pandemic and once the shops could re-open. Whether this has been supporting the sale of products online, ensuring our shops remain safe and secure, receiving donations and supporting animals who have come into our care. Staff and volunteers are the foundation of the RSPCA and we could not do our vital work without their support.

Thank you from all of the trustees at the Branch!

**Trustees' report (continued)
For the year ended 31 December 2021**

The Branch has remained in local control since its return to local control in January 2020, and the committee remains enthusiastic and is keen to ensure the Branch is given a new lease of life.

The Branch reached out to more local vets in order to be able to increase the spread of our welfare work. Securing discounted rates with more vets meant the Branch was able to ensure members of the public get help for their pets easier and faster.

The Branch intends to recruit an Animal Welfare Officer in 2022.

The Branch has continued to expand its social media presence and uses both Instagram and Facebook to boost rehoming, neutering campaigns and appeals. The social channels were also used with success to highlight fundraising programmes which helped to draw in more supporters. In August 2021 we re-started our Twitter account to further boost our profile and to create connections with our community.

Sadly in October 2021 our lovely shop in Crystal Palace was broken into. We were fortunate that little money was stolen, but the windows were smashed and the shop was trashed, resulting in some expenditure to repair the damage. Our amazing community, staff and volunteers rallied together and have continued to support our presence in the area.

ANIMAL WELFARE RESULTS -

During 2021, the Branch took in 75 animals, all either for welfare reasons or via the Inspectorate. The Branch carried out 48 home visits and neutered 33 animals. The Branch microchipped 52 animals and provided welfare assistance for a further 13 animals.

The Branch made a £4,000 contribution towards the C4 neutering scheme which operates across the Branch area to provide free neutering for cats for those on low incomes.

The Branch aims to continue to provide a service to the Inspectorate and to continue to offer welfare assistance to those animals in greatest need within the Branch area.

The adoption of the rehoming policy provides clear guidance where the Branch is able to assist animals with chronic conditions who will require ongoing veterinary care and in 2021 one of the cases where we were able to assist enabled us to fund annual blood tests for a cat to ensure it's welfare.

Following the Branch's extensive research into animal welfare needs, average costings, and other welfare assistance available throughout the branch area, the Branch successfully launched a new welfare assistance scheme for public owned animals where their owners are in receipt of benefits, or crucially, on a low income.

The Branch published a video from Imogen, a vet based at Harmsworth, to give insight into the work undertaken by RSPCA vets.

The trustees had the benefit of an RSPCA inspector, Natasha Wallis, who attended a board meeting to help the trustees better understand her role and how the Branch could best assist her.

Trustees' report (continued)
For the year ended 31 December 2021

The Branch Manager built a strong relationship with the Croydon dog warden, which will help us better understand the needs of the community and can be replicated in our wider area in Balham and Tooting in 2022.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, auctions, grants and fundraising events.

Total income for the year was £410,834 (2020: £277,135). Total expenditure for the year was £264,419 (2020: £242,038). The Branch ended the year with a surplus of £146,415 (2020: £35,097).

The three shops continue to provide the main source of operational income for the Branch. Net income from the retail operation was £63,432, including grants (2020: £48,179).

Taking into account the income generated by the Branch the trustees have been pleased to have been able to increase staff salaries in 2021.

We would also like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, Branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch, we could not succeed without them.

Reserves policy

The reserves policy of the charity requires that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Specifically:

- Reserves are maintained at a level which ensures that the branch's core activity can continue during a period of unforeseen difficulty.
- A proportion of reserves is maintained in a readily realisable form.

Trustees' report (continued)
For the year ended 31 December 2021



At 31 December 2021 unrestricted reserves were £334,066 (2020: £201,799) and restricted reserves were £14,148 (2020: £nil). Of the unrestricted reserves amount £272,295 were classed as free reserves (2020: £201,724). Free reserves equate to 12 months' expenditure (2020: 10 months expenditure).

The trustees have looked at the current level of free reserves and feel they should be at a level of 9 months' operational expenditure.

Free reserves are calculated as total reserves, less restricted and designated reserves, less tangible fixed assets.

It is estimated that as April 2022 the free reserve balance will be 9 months which meets this target.

Trustees may choose to grow pots of designated reserves for future development in order to fulfil strategic ambitions.

Definitions of reserves.

Restricted reserves: These are funds that are actively managed and utilised in accordance with the restrictions placed on these funds as advised to the branch.

Unrestricted Reserves. These are split between:

- Designated reserves. Reserves set aside by the Trustees for a defined purpose. This includes funds tied up in fixed assets
- Free Reserves: Net income which becomes available to spend at trustees' discretion but which is not yet spent, committed or designated (earmarked for a defined purpose).

The trustees review the level of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a yearly basis at Trustee meetings. Trustees have the ability to re-designate reserves as they wish to meet the business needs of the organisation.

Investments policy

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The trustees have decided to keep all the Branches funds in a recognised bank so as to minimise the risk of capital loss.

Trustees' report (continued)
For the year ended 31 December 2021

Spotlight on our work



William was brought to us by an Inspector after being found as a stray with an eye injury. Our vets found a huge abscess behind his eye and were able to drain. It was touch and go as to whether they would be able to save the eye, but after lots of TLC in the cattery, he made a full recovery. William was a confident cat, affectionate but would tell you when he's had enough - classic stray mentality! We found him a lovely home where he was the only cat and could rule the roost. His owners had had rescue cats before so understood his needs. He's now thriving, and we're so glad fully recovered!



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees' report (continued)
For the year ended 31 December 2021

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A handwritten signature in black ink that reads "A J Scott". The signature is written in a cursive style and is positioned above a horizontal dotted line.

.....
Amanda Scott
(Trustee)
Date: 6 June 2022

RSPCA South London Branch

Independent examiner's report For the year ended 31 December 2021

Independent examiner's report to the Trustees of RSPCA South London Branch ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

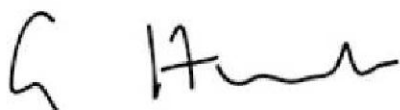
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 7 June 2022

Graham Hunt BA FCA

Kreston Reeves LLP

Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

RSPCA South London Branch

Statement of financial activities For the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	72,638	-	72,638	86,614
Charitable activities	3	324,047	14,148	338,195	190,514
Investments	4	1	-	1	7
Total income		396,686	14,148	410,834	277,135
Expenditure on:					
Raising funds	5	206,228	-	206,228	175,385
Charitable activities	6	52,261	-	52,261	57,438
Other expenditure	7	5,930	-	5,930	9,215
Total expenditure		264,419	-	264,419	242,038
Net income and net movement in funds		132,267	14,148	146,415	35,097
Reconciliation of funds:					
Total funds brought forward		201,799	-	201,799	166,702
Net movement in funds		132,267	14,148	146,415	35,097
Total funds carried forward		334,066	14,148	348,214	201,799

The charity has not acquired or discontinued any fundamental activities during the above two financial years therefore all income and expenditure derive from continuing operations.

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure for 2020 was unrestricted.

The notes on pages 17 to 28 form part of these financial statements.

RSPCA South London Branch

**Balance sheet
As at 31 December 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	-	75
		-	75
Current assets			
Debtors	12	28,743	23,350
Cash at bank and in hand		331,867	202,962
		360,610	226,312
Creditors: amounts falling due within one year	13	(12,396)	(24,588)
Net current assets		348,214	201,724
Total net assets		348,214	201,799
Charity funds			
Restricted funds	14	14,148	-
Unrestricted funds	14	334,066	201,799
Total funds		348,214	201,799

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Amanda Scott
 (Trustee)

Date: 6 June 2022

The notes on pages 17 to 28 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

RSPCA South London Branch 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.

1.2 Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are allocated to unrestricted reserves unless there is a specific restriction placed on the grants by the donors.

For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to assess the fair value of stock items due to the volume of low value items, therefore the value of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS 102).

Other income includes income received from the National Society (RSPCA) relating to monthly neutering claims submitted. It also includes other miscellaneous income including commission relating to pet insurance and coin income.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and that the amount of the obligation can be reliably measured.

Expenditure comprises the following:

- a. Expenditure on raising funds includes the salaries, direct costs and overheads associated with the operation of the charity shops and with the organisation of fundraising events.
- b. Expenditure on charitable activities on the charity's primary charitable purposes as described in the Trustees' Annual Report. Such costs include expenditure relating specifically to the prevention of cruelty to animals and promotion of kindness and welfare to animals. Donations payable are also included in expenditure on charitable activities. Donations payable are included in the Statement of Financial Activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Grants approved but not paid at the end of the year are accrued for.
- c. Other expenditure represents those items not falling into the categories above.
- d. Governance costs include costs of the preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Tax

RSPCA South London Branch is a registered charity and its income falls within the various exemptions available to registered charities.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 3-4 years straight line
-----------------------	---------------------------

1.9 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.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 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 estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.12 Financial instruments

The charity only has financial assets and financial 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.

1.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**Notes to the financial statements
For the year ended 31 December 2021**

1. Accounting policies (continued)

1.14 Fund accounting

General funds are unrestricted funds which are available for 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. 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.

Investment income, gains and losses are allocated to the appropriate fund.

RSPCA South London Branch

Notes to the financial statements For the year ended 31 December 2021

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Government grants	72,638	72,638	86,614
Total 2020	86,614	86,614	

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from donations	95,866	14,148	110,014	29,401
Sales of donated and purchased goods	228,181	-	228,181	161,113
Total 2021	324,047	14,148	338,195	190,514

All income from charitable activities in 2020 was unrestricted.

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank deposit interest	1	1	7

All investment income in 2020 was unrestricted.

RSPCA South London Branch

Notes to the financial statements For the year ended 31 December 2021

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Profit share due to RSPCA Purley, Caterham & District Branch	4,506	4,506	4,948
Branch insurance	979	979	2,535
Light, heat and power	2,421	2,421	5,785
Staff expenses	3,335	3,335	1,025
Rates	9,988	9,988	9,645
Rent	73,371	73,371	62,591
Other shop costs	5,662	5,662	3,202
Subscriptions	277	277	288
Sundry expenses	(3,190)	(3,190)	1,178
Telephone and fax	1,205	1,205	1,367
Legal and professional costs	2,342	2,342	1,650
Bank charges	3,555	3,555	2,266
Repairs and maintenance	3,423	3,423	3,759
Wages and salaries and social security costs	98,279	98,279	73,057
Depreciation of fixtures and fittings	75	75	2,089
	<hr/> 206,228 <hr/>	<hr/> 206,228 <hr/>	<hr/> 175,385 <hr/>

All expenditure on raising funds in 2020 was unrestricted.

RSPCA South London Branch

Notes to the financial statements
For the year ended 31 December 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Animal welfare	35,700	16,561	52,261	57,438

All expenditure on charitable activities in 2020 was unrestricted.

Analysis of direct costs

	Animal welfare 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	12,201	12,201	11,918
Fostering costs and private boarding	10,143	10,143	8,378
Vet fees - general welfare	13,246	13,246	19,773
Branch contribution	110	110	110
	<u>35,700</u>	<u>35,700</u>	<u>40,179</u>

Analysis of support costs

	Unrestricted funds 2021 £	Vet fees 2021 £	Total funds 2021 £	Total funds 2020 £
Governance costs	16,561	-	16,561	17,259

Governance costs relate to staff costs of £6,101 (2020 - £5,959) and accountancy fees of £10,460 (2020 - £11,300).

Notes to the financial statements
For the year ended 31 December 2021

7. Other expenditure

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Vehicle costs	(569)	(569)	3,028
Storage costs	398	398	228
Wages and salaries and social security costs	6,101	6,101	5,959
	<u>5,930</u>	<u>5,930</u>	<u>9,215</u>

All other expenditure incurred in 2020 was unrestricted.

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,700 (2020 - £3,500).

9. Staff costs

	2021 £	2020 £
Wages and salaries	<u>122,682</u>	<u>96,893</u>
	<u>122,682</u>	<u>96,893</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Average monthly number of employees	<u>9</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

RSPCA South London Branch

Notes to the financial statements For the year ended 31 December 2021

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2021	43,641
At 31 December 2021	<u>43,641</u>
Depreciation	
At 1 January 2021	43,566
Charge for the year	75
At 31 December 2021	<u>43,641</u>
Net book value	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>75</u>

12. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	752	-
Other debtors	11,231	11,000
Prepayments and accrued income	12,569	10,726
Tax recoverable	4,191	1,624
	<u>28,743</u>	<u>23,350</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,751	14,780
Other taxation and social security	1,593	1,718
Other creditors	4,862	5,368
Accruals and deferred income	2,190	2,722
	<u>12,396</u>	<u>24,588</u>

RSPCA South London Branch

Notes to the financial statements
For the year ended 31 December 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Designated Fund - Balham and Tooting	-	-	-	61,771	61,771
General funds					
General Funds	201,799	396,686	(264,419)	(61,771)	272,295
Total Unrestricted funds	201,799	396,686	(264,419)	-	334,066
Restricted funds					
Restricted Fund - van	-	14,148	-	-	14,148
Total of funds	201,799	410,834	(264,419)	-	348,214

During the year a transfer was made between general funds and designated funds to represent the assets transferred from RSPCA Balham and Tooting (see note 20 for further detail on this charity combination). The funds are designated for use in the Balham and Tooting area.

During the year restricted funds were received for the purpose of purchasing a van.

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	166,702	277,135	(242,038)	201,799

Notes to the financial statements
For the year ended 31 December 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	346,462	14,148	360,610
Creditors due within one year	(12,396)	-	(12,396)
Total	334,066	14,148	348,214

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	75	75
Current assets	226,312	226,312
Creditors due within one year	(24,588)	(24,588)
Total	201,799	201,799

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,706 (2020 - £1,358). £nil contributions (2020 - £nil) were payable to the fund at the balance sheet date.

17. Operating lease commitments

At 31 December 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	60,500	70,500
Later than 1 year and not later than 5 years	130,500	164,875
Later than 5 years	8,313	34,438
	199,313	269,813

RSPCA South London Branch

Notes to the financial statements For the year ended 31 December 2021

18. Related party transactions

During the year the charity made a branch contribution to RSPCA HQ of £110, (2020 - £110). During the year the charity received a donation of £24,244 (2020 - £25,173) from RSPCA HQ in relation to the door to door fundraising contribution from the national body. At the year end the charity owed RSPCA £nil (£nil). Though the transactions with the RSPCA national society, and its subsidiary, were carried out at arms-length, some of the trustees were also trustees of the national society, and in some cases, other RSPCA branches and also Director(s) of the RSPCA Trading Company Limited.

19. Controlling party

The charity is controlled by the trustees.

20. Charity combinations

On 8 December 2021 the assets and liabilities of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) Balham and Tooting Branch (formerly registered charity number 211283) were transferred into the charity. These comprise solely the bank balance of £61,771. Included within designated funds is £61,771 representing the funds received from RSPCA Balham and Tooting which is designated for use in the Balham and Tooting area for the next year.

Following the combination, the charity changed its name from the RSPCA Croydon, Crystal Palace & District Branch to the RSPCA South London Branch.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH LONDON BRANCH

England & Wales - Charity number 276861

Accounts



RSPCA Croydon, Crystal Palace & District Branch

Registered Charity No. 276861

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

CROYDON, CRYSTAL PALACE & DISTRICT BRANCH

CHARITY NUMBER 276861



UNAUDITED

TRUSTEES ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

RSPCA Croydon, Crystal Palace & District Branch

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RSPCA Croydon, Crystal Palace & District Branch

Reference and administrative details of the charity, its Trustees and advisers For the year ended 31 December 2020

Trustees

Amanda Scott (appointed 13 January 2020)
Jonathan Richard Buck (appointed 13 January 2020, resigned 24 November 2020)
Richard Alan Sanders (appointed 17 February 2020)
Rachel Lynch (appointed 13 January 2020)
Jonathon Robert Hamilton-Barrett (appointed 13 January 2020, resigned 15 September 2020)
Alexander Batchilo (appointed 13 January 2020)
Dr Carolyn Jennefer Ross (appointed 13 January 2020)
Charlotte Orsborn-Stevens (appointed 13 January 2020)
Claire Goebel (appointed 13 January 2020, resigned 11 March 2021)
Lindsey Bartling (appointed 30 November 2020)
Karen Brodie (appointed 30 November 2020)

Co-opted Trustees

Suzie Ruffley (co-opted 16 March 2020, resigned 25 May 2020)
Penny McGee (co-opted 30 November 2020)
Natalia Restrepo (co-opted 30 November 2020)
Nikola Tait (co-opted 30 November 2020)

Charity registered number

276861

Principal office

267 Lower Addiscombe Road
Croydon
CR0 6RD

Independent examiner

Kreston Reeves LLP
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers

Natwest Bank Plc
40 Whitgift Centre Branch
Croydon
CR9 3BQ

Barclays Bank Plc
Chichester 2
Leicester
LE87 2BB

RSPCA Croydon, Crystal Palace & District Branch

Trustees' report For the year ended 31 December 2020

The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2020 to 31 December 2020.

POLICIES AND OBJECTIVES

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.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals Croydon, Crystal Palace and District Branch of 267 Lower Addiscombe Road, Croydon, CR0 6RD is registered with the Charity Commission under charity number 276861 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Trustees:

The trustees who served during the year were as follows:

Christine Beaumont Kerridge (resigned 13 January 2020)
Michael Tomlinson (resigned 13 January 2020)

The following trustees were appointed at the Branch AGM:

Amanda Scott (appointed 13 January 2020)
Jonathan Richard Buck (appointed 13 January 2020) - Resigned 24 November 2020
Rachel Lynch (appointed 13 January 2020)
Jonathon Robert Hamilton Barrett (appointed 13 January 2020) - Resigned 15 September 2020
Alexander Batchilo (appointed 13 January 2020)
Dr Carolyn Jennefer Ross (appointed 13 January 2020)
Charlotte Orsborn Stevens (appointed 13 January 2020)
Claire Goebel (appointed 13 January 2020) - Resigned 11 March 2020

The following trustees were appointed as replacements due to resignations throughout the year:

Richard Alan Sanders (appointed 17 February 2020)
Lindsey Bartling (appointed 30 November 2020)
Karen Brodie (appointed 30 November 2020)

The following trustees were appointed as co-optees:

Suzie Ruffley (co-opted 16 March 2020) - Resigned 25 May 2020
Penny McGee (co-opted 30 November 2020)
Natalia Restrepo (co-opted 30 November 2020)
Nikola Tait (co-opted 30 November 2020)

RSPCA Croydon, Crystal Palace & District Branch

Trustees' report (continued)
For the year ended 31 December 2020

Bankers:

Natwest Bank Plc
Whitgift Centre Branch, 40 Whitgift Centre, Croydon, Surrey, CR9 38Q

Barclays
Barclays Bank Plc, Chichester 2, Leicester, LE87 2BB

HR Advice:

Acton Jennings LLP
The Old Co operative Building, 53 Westfield Road, Horbury, Wakefield, West Yorkshire, WF4 6HU

Payroll:

Three Counties Payroll
Unit 7 Ball Mill Top, Hallow, Worcester, WR2 6LS

Independent examiner:

The Branch has an annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by Kreston Reeves Chartered Accountants & Financial Advisers of Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG.

National trusteeship and return to local control:

The Branch constitution requires seven trustees to be elected at an AGM and a minimum of four Committee members to manage the Branch, however, the Committee was dissolved due to insufficient local trustee numbers on 4 September 2013. As a result, the National RSPCA Council was asked to appoint, under the Society's Rules, temporary trustees to manage the Branch's affairs to the exclusion of any former trustees. National trustees Adrian Donno, Christine Beaumont Kerridge and Linda Rimington were appointed on 4 September 2013. Michael Tomlinson replaced Adrian Donno in November 2015. Christine Beaumont Kerridge, Linda Rimington and Michael Tomlinson continued to serve as trustees throughout 2019, with Linda Rimington resigning on 19th July 2019.

Following a successful recruitment campaign, a new committee was elected at the Branch AGM on 13th January 2020 and the Branch returned to local control.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as a separately registered Branch of the RSPCA subject to its rules for Branches (as updated in 2012). In the normal course of business, 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 50% of the votes of the members present. 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 regular meetings at which decisions are made and conveyed to the staff for action.

**Trustees' report (continued)
For the year ended 31 December 2020**

The day to day running of the shops is delegated to the Shop Managers, via the Branch Manager. The animal welfare work is also delegated to the Branch Manager.

RISK MANAGEMENT



To achieve our goals in a prudent manner, the trustees are developing a comprehensive risk management framework centred around a risk management policy; a moderate risk tolerance culture oriented toward expanding our operations; a working group dedicated to maintaining and updating a risk register of the key risks we face in the course of our ongoing and planned activities; and a system of branch-wide controls and accountabilities spanning the branch's functions and policies.

As part of our commitment to ensuring the charity's security, the trustees have also taken steps to mitigate against any risks that our staff and volunteers may face during the course of their duties.

The trustees are developing a lone worker policy to support our staff and volunteers to feel safe and supported at work. There is also a package of training being developed to ensure that staff and volunteers feel equipped to manage any incidents that may occur during the course of their duties. This will include first aid training, health and safety training and basic safeguarding training.

The principal concerns identified by the Branch's 2020 risk assessment include the following, which remain ongoing and structural to our operations:

- 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.
- Loss of income through outside forces, particularly due to our reliance on our shop network.
- Loss of income through internal error or fraud.
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused.
- Damage to our community standing and support due to adverse publicity or other reputational hazards.
- Health and safety dangers faced by our staff and volunteers while working on the branch's behalf; as well as duty of care to our staff, volunteers and the general public from branch operations like community events.
- Branch and trustee non-compliance, particularly with complex legislation like GDPR.
- Shortage of volunteers, including trustees and fosterers.

The trustees have a human resources and health and safety contract with Acton Jennings LLP for advice and support.

Trustees' report (continued)
For the year ended 31 December 2020

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT 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. Our activities to achieve the objectives include the following:



- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering. The trustees have developed a new policy which will seek to provide support with veterinary bills to those on a low income but not necessarily in receipt of welfare payments. The trustees have identified that there are a proportion of people in our branch area who may not be able to receive support with their bills but they are still struggling financially and would be considered as being “in work poverty”. The “Help with Vets Bills” policy seeks to support this group of people and ensure that the welfare of their pets is paramount.
- To provide neutering and microchipping facilities for those on low incomes. This work 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.
- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for 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 animals in distress 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 National Call Centre accepts complaints about animals in distress from 7am to 10pm, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.
- To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. 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 the owner as well as the pet.
- We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising and retail opportunities. This benefits local people and companies by providing the possibility of doing work which is both compassionate and

Trustees' report (continued)

For the year ended 31 December 2020

rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2020 we had the benefit of over 9,000 hours of volunteer work. Our charity shops provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

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. We have complied with this duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The trustees have devised their branch aims and objectives for 2021 and they can be summarised as follows:

- To optimise the retail shop network's revenue and ensure that there is an effective stock rotation system in place.
- To diversify the revenue stream and ensure that our branch is adequately funded through different means. This will involve formulating an e-commerce strategy and ensuring that fundraising remains a priority.
- To ensure that the branch is able to offer financial support for those in need to ensure that all animals are protected from cruelty. This involves piloting the "Help with Vets Bill" policy which will offer support to those in work poverty who may not be receiving additional support from the state.
- To ensure that the branch remains fiscally viable through maintaining a reserve of 9 months of operational expenses.
- To ensure that the branch has an adequate supply of volunteers (including trustees), who are committed and adequately skilled to carry out their roles.
- To ensure that the branch is able to engage with the community in order to promote the welfare of animals and embed as a community oriented charity.
- The Branch Manager is an integral part of the charity and it is important that she has adequate resources to meet the needs of the branch operations.

The makeup of the trustees is diverse and there is a wealth of experience reflected in the board. The Branch will seek to increase its fostering network to allow the Branch to have greater capacity for rehoming.

The Branch Manager will continue to develop all activities including income generation, rehoming and community engagement.

Trustees' report (continued)
For the year ended 31 December 2020



Spotlight on our work

The Branch arranged to fundraise at one of the local Pets At Home stores in February 2020. As well as having collection buckets on the doors, an education station was also set up where people could ask for advice and The Branch informed members of the public about their work and how they were trying to help the local community.

There was a colouring station and a teddy tombola which helped create interest. Over £200 was raised and local connections were established and strengthened.



HEALTH AND SAFETY POLICY

A health and safety policy that outlines the Branch's duty of care in respect of the health and safety of all persons visiting the Branch's working premises (e.g. volunteers, contractors, members of the public) is available for reference by all staff and volunteers and is reviewed regularly to take into account any changes.

A health and safety audit is undertaken by independent experts Acton Jennings LLP annually with whom the Branch has a health and safety contract for advice.

SAFEGUARDING POLICY

A safeguarding policy has been recently adopted which seeks to recognise our collective responsibility for safeguarding children and adults at risk of abuse and exploitation. Additional training in how to use this policy as well as how to recognise and respond to the signs of abuse is currently under development and will be rolled out in 2021.

A volunteer policy and accompanying code of conduct has also been adopted which will support volunteers to be clear about their responsibilities and what they can expect from the Branch.

Trustees' report (continued)
For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE

Significant activities



In 2020, the Branch continued to accept all animals they were requested to take from the RSPCA Inspectorate, providing boarding and fostering for animals until they could either be networked or rehomed through the Branch. The Branch continued to take in cats where the Branch themselves identified a welfare issue, ensuring that those animals with the greatest need were cared for and rehomed.

The Branch's three charity shops were impacted by the restrictions related to the Covid-19 pandemic. The charity shops were closed for a large proportion of 2020 due to the Government guidelines regarding non essential retail. This

had a significant impact on the amount of revenue that could be generated and this has been referenced in the accounts section. However, the charity shops have reopened and there has been an excellent response from the general public.

A lot of work was done around health and safety protocol, ensuring the staff and volunteers were happy and confident to return to work after each lockdown. The reaction from the vast majority of the public was very positive to the new ways of working for the shops, and with customers and staff pulling together, a greater sense of community was achieved.

Spotlight on our work

The trustees would like to extend their utmost gratitude to the staff and volunteers who have worked tirelessly throughout the pandemic. Whether this has been supporting the sale of products online, ensuring our shops remain safe and secure, receiving donations and supporting animals who have come into our care. Staff and volunteers are the foundation of the RSPCA and we could not do our vital work without their support.

Thank you from all of the trustees at the Branch!

The Branch returned to local control in January 2020, with a newly elected local committee, after more than 6 years in National Society trusteeship.

**Trustees' report (continued)
For the year ended 31 December 2020**

The Branch reached out to more local vets in order to be able to increase the spread of our welfare work. Securing discounted rates with more vets meant the Branch was able to ensure members of the public get help for their pets easier and faster.

The Branch has continued to expand its social media presence and uses both Instagram and Facebook to boost rehoming, neutering campaigns and appeals. The social channels were also used with success to highlight fundraising programmes which helped to draw in more supporters.

The Branch identified the need to modernise its retail opportunities and worked with volunteers to set up a shop on eBay. Sales were good, generating over £6,000 of income in the first 6 months of trading. But this has been impacted by the Covid-19 pandemic. The online shop has also helped to attract new supporters to The Branch, and enabled sales from donations which may not have appealed to customers in the shops.

ANIMAL WELFARE RESULTS

During 2020, the Branch took in 52 animals, all either for welfare reasons or via the Inspectorate. The Branch carried out 49 home visits and neutered 28 animals. The Branch microchipped 35 animals and provided welfare assistance for a further 15 animals.

The Branch made a £4,000 contribution towards the C4 neutering scheme which operates across the Branch area to provide free neutering for cats for those on low incomes.

The Branch aims to continue to provide a service to the Inspectorate and to continue to offer welfare assistance to those animals in greatest need within the Branch area.

The Branch undertook a large piece of work researching animal welfare needs, average costings, and other welfare assistance available throughout the branch area. The work was in preparation for launching a new welfare assistance scheme for public owned animals where their owners are in receipt of benefits, or crucially, on a low income. Through research of other schemes and discussions around need, The Branch found that it is often low income owners who have nowhere to turn. The Branch is excited to launch the scheme officially in 2021.

We have also been working with a local food bank and between September and December we have provided 60 pet parcels across 20 clients.

Trustees' report (continued)
For the year ended 31 December 2020

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, auctions, grants and fundraising events.

Total income for the year was £277,135 (2019: £309,947). Total expenditure for the year was £242,038 (2019: £219,921). The Branch ended the year with a surplus of £35,097 (2019: £90,026).

The three shops continue to provide the main source of operational income for the Branch. Net income from the retail operation was £48,179, including grants, (2019: £94,574).

We would also like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, Branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch, we could not succeed without them.

Reserves policy

The reserves policy of the charity requires that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. Specifically:

- Reserves are maintained at a level which ensures that the branch's core activity can continue during a period of unforeseen difficulty.
- A proportion of reserves is maintained in a readily realisable form.

Trustees' report (continued)
For the year ended 31 December 2020



At 31 December 2020 unrestricted reserves were £201,799 (2019: £166,702), of this amount £201,724 were classed as free reserves (2019: £164,538). Free reserves equate to 10 months' expenditure (2019: 11 months expenditure).

The trustees have looked at the current level of free reserves and feel they should be at a level of 9 months' operational expenditure.

Free reserves are calculated as total reserves, less restricted and designated reserves, less tangible fixed assets.

Trustees may choose to grow pots of designated reserves for future development in order to fulfil strategic ambitions.

Definitions of reserves.

Restricted reserves: These are funds that are actively managed and utilised in accordance with the restrictions placed on these funds as advised to the branch.

Unrestricted Reserves. These are split between:

- Designated reserves. Reserves set aside by the Trustees for a defined purpose. This includes funds tied up in fixed assets
- Free Reserves: Net income which becomes available to spend at trustees' discretion but which is not yet spent, committed or designated (earmarked for a defined purpose).


The trustees review the level of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a yearly basis at Trustee meetings. Trustees have the ability to re-designate reserves as they wish to meet the business needs of the organisation.

Investments policy



The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The trustees have decided to keep all the Branches funds in a recognised bank so as to minimise the risk of capital loss.

Trustees' report (continued)
For the year ended 31 December 2020

Spotlight on our work



Bruce arrived with us in April 2020. He had scratch wounds, was a bit battered from living as a stray, and very wary of humans. When he had his check up at the vet, he was also found to be FIV positive. We worked hard to socialise him and found him a lovely, stimulating indoor home, where he has gone from strength to strength.



STATEMENT OF TRUSTEES' RESPONSIBILITIES


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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29/06/21 and signed on their behalf by:


.....
Amanda Scott
(Trustee)

RSPCA Croydon, Crystal Palace & District Branch

Independent examiner's report For the year ended 31 December 2020

Independent examiner's report to the Trustees of RSPCA Croydon, Crystal Palace & District Branch ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

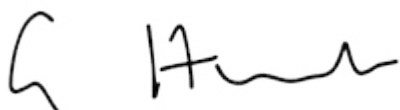
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 30 June 2021

Graham Hunt BA FCA

Kreston Reeves LLP

Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

RSPCA Croydon, Crystal Palace & District Branch

Statement of financial activities For the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	2	86,614	86,614	-
Charitable activities	3	190,514	190,514	309,932
Investments	4	7	7	15
Total income		277,135	277,135	309,947
Expenditure on:				
Raising funds	5	175,385	175,385	187,181
Charitable activities		57,438	57,438	29,090
Other expenditure	7	9,215	9,215	3,650
Total expenditure		242,038	242,038	219,921
Net income and net movement in funds		35,097	35,097	90,026
Reconciliation of funds:				
Total funds brought forward		166,702	166,702	76,676
Net movement in funds		35,097	35,097	90,026
Total funds carried forward		201,799	201,799	166,702

The charity has not acquired or discontinued any fundamental activities during the above two financial years therefore all income and expenditure derive from continuing operations.

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure for 2019 was unrestricted.


The notes on pages 16 to 25 form part of these financial statements.

RSPCA Croydon, Crystal Palace & District Branch

Balance sheet
As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	75	2,164
		<u>75</u>	<u>2,164</u>
Current assets			
Debtors	12	23,350	31,794
Cash at bank and in hand		202,962	145,422
		<u>226,312</u>	<u>177,216</u>
Creditors: amounts falling due within one year	13	(24,588)	(12,678)
Net current assets		<u>201,724</u>	<u>164,538</u>
Total net assets		<u><u>201,799</u></u>	<u><u>166,702</u></u>
Charity funds			
Unrestricted funds		<u>201,799</u>	<u>166,702</u>
Total funds		<u><u>201,799</u></u>	<u><u>166,702</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Amanda Scott
(Trustee)

Date: 29/June/2021.

The notes on pages 16 to 25 form part of these financial statements.

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

RSPCA Croydon, Crystal Palace & District Branch 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.

1.2 Going concern

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorisation of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are allocated to unrestricted reserves unless there is a specific restriction placed on the grants by the donors.

For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to assess the fair value of stock items due to the volume of low value items, therefore the value of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS 102).

Other income includes income received from the National Society (RSPCA) relating to monthly neutering claims submitted. It also includes other miscellaneous income including commission relating to pet insurance and coin income.

**Notes to the financial statements
For the year ended 31 December 2020**

1. Accounting policies (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and that the amount of the obligation can be reliably measured.

Expenditure comprises the following:

- a. Expenditure on raising funds includes the salaries, direct costs and overheads associated with the operation of the charity shops and with the organisation of fundraising events.
- b. Expenditure on charitable activities on the charity's primary charitable purposes as described in the Trustees' Annual Report. Such costs include expenditure relating specifically to the prevention of cruelty to animals and promotion of kindness and welfare to animals. Donations payable are also included in expenditure on charitable activities. Donations payable are included in the Statement of Financial Activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Grants approved but not paid at the end of the year are accrued for.
- c. Other expenditure represents those items not falling into the categories above.
- d. Governance costs include costs of the preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Tax

RSPCA Croydon, Crystal Palace & District Branch is a registered charity and its income falls within the various exemptions available to registered charities.

**Notes to the financial statements
For the year ended 31 December 2020**

1. Accounting policies (continued)

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 3-4 years straight line
-----------------------	---------------------------

1.9 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.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 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 estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.12 Financial instruments

The charity only has financial assets and financial 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.

1.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

1. Accounting policies (continued)

1.14 Fund accounting

General funds are unrestricted funds which are available for 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Government grants	86,614	86,614	-

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	As restated Total funds 2019 £
Income from donations	29,401	29,401	28,177
Sales of donated and purchased goods	161,113	161,113	281,755
Total 2020	190,514	190,514	309,932

All income from charitable activities in 2019 was unrestricted.

4. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank deposit interest	7	7	15

All investment income in 2019 was unrestricted.

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Profit share due to RSPCA Purley, Caterham & District Branch	4,948	4,948	4,586
Branch insurance	2,535	2,535	2,866
Light, heat and power	5,785	5,785	4,924
Staff expenses	1,025	1,025	(89)
Rates	9,645	9,645	5,284
Rent	62,591	62,591	66,574
Other shop costs	3,202	3,202	4,093
Subscriptions	288	288	-
Sundry expenses	1,178	1,178	-
Telephone and fax	1,367	1,367	1,098
Legal and professional costs	1,650	1,650	4,920
Bank charges	2,266	2,266	3,105
Repairs and maintenance	3,759	3,759	4,327
Wages and salaries and social security costs	73,057	73,057	80,510
Depreciation of fixtures and fittings	2,089	2,089	4,983
	<u>175,385</u>	<u>175,385</u>	<u>187,181</u>

All expenditure on raising funds in 2019 was unrestricted.

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

6. Expenditure on charitable activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Fostering costs and private boarding	8,378	-	8,378	4,316
Vet fees	19,773	-	19,773	2,879
Branch contribution	110	-	110	110
Wages and salaries and social security costs	11,918	-	11,918	5,706
Governance costs	-	17,259	17,259	16,079
	<u>40,179</u>	<u>17,259</u>	<u>57,438</u>	<u>29,090</u>

All expenditure on charitable activities in 2019 was unrestricted.

Analysis of support costs

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Governance costs	17,259	17,259	16,079
	<u>17,259</u>	<u>17,259</u>	<u>16,079</u>

7. Other expenditure

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Vehicle costs	3,028	3,028	660
Storage costs	228	228	138
Wages and salaries and social security costs	5,959	5,959	2,852
	<u>9,215</u>	<u>9,215</u>	<u>3,650</u>

All other expenditure incurred in 2019 was unrestricted.

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,500 (2019 - £2,500).

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

9. Staff costs

	2020 £	2019 £
Wages and salaries	96,893	91,920
	<u>96,893</u>	<u>91,920</u>

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Average monthly number of employees	7	8
	<u>7</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 January 2020	43,641
At 31 December 2020	<u>43,641</u>
Depreciation	
At 1 January 2020	41,477
Charge for the year	2,089
At 31 December 2020	<u>43,566</u>
Net book value	
At 31 December 2020	<u>75</u>
At 31 December 2019	<u>2,164</u>

RSPCA Croydon, Crystal Palace & District Branch

**Notes to the financial statements
For the year ended 31 December 2020**

12. Debtors

	2020	2019
	£	£
Due within one year		
Other debtors	11,000	11,251
Prepayments and accrued income	10,726	12,028
Tax recoverable	1,624	8,515
	23,350	31,794

13. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	14,780	1,562
Other taxation and social security	1,718	4,379
Other creditors	5,368	4,794
Accruals and deferred income	2,722	1,943
	24,588	12,678

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
	£	£	£	£
General funds	166,702	277,135	(242,038)	201,799

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	75	75
Current assets	226,312	226,312
Creditors due within one year	(24,588)	(24,588)
Total	201,799	201,799

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	2,164	2,164
Current assets	177,216	177,216
Creditors due within one year	(12,678)	(12,678)
Total	166,702	166,702

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,358 (2019 - £838). £nil contributions (2019 - £nil) were payable to the fund at the balance sheet date.

17. Operating lease commitments

At 31 December 2020 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	70,500	70,500
Later than 1 year and not later than 5 years	164,875	69,125
Later than 5 years	34,438	-
	269,813	139,625

RSPCA Croydon, Crystal Palace & District Branch

Notes to the financial statements For the year ended 31 December 2020

18. Related party transactions

During the year the charity made a branch contribution to RSPCA HQ of £110, (2019 - £110). During the year the charity received a donation of £25,173 (2019 - £26,739) from RSPCA HQ in relation to the door to door fundraising contribution from the national body. At the year end the charity owed RSPCA £nil (£nil). Though the transactions with the RSPCA national society, and its subsidiary, were carried out at arms-length, some of the trustees were also trustees of the national society, and in some cases, other RSPCA branches and also Director(s) of the RSPCA Trading Company Limited.

19. Controlling party

The charity is controlled by the trustees.