



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

**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

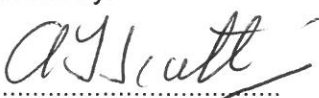
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

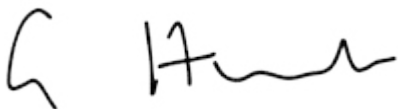
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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.

**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
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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 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
	175,385	175,385	187,181

All expenditure on raising funds in 2019 was unrestricted.

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>

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
	<u>23,350</u>	<u>31,794</u>

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
	<u>24,588</u>	<u>12,678</u>

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

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

**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.