



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

Contents

	Page
Trustees' report	1 – 13
Independent examiner's report	14
Statement of financial activities	15
Balance sheet	16
Notes to the financial statements	17 – 28

**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 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

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:


.....
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

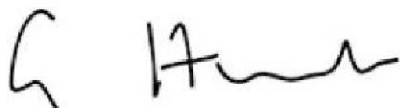
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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
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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 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
	<u>206,228</u>	<u>206,228</u>	<u>175,385</u>

All expenditure on raising funds in 2020 was unrestricted.

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
	35,700	35,700	40,179

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	122,682	96,893
	<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	9	7
	<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	43,641
Depreciation	
At 1 January 2021	43,566
Charge for the year	75
At 31 December 2021	43,641
Net book value	
At 31 December 2021	-
At 31 December 2020	75

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
	28,743	23,350

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
	12,396	24,588

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

**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.