



**RSPCA South London Branch**

Registered Charity No. 276861

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



**UNAUDITED**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2022**

## **RSPCA South London Branch**

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

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

**POLICIES AND OBJECTIVES**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**Trustees:**

The Trustees who served during the year were as follows:

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

**Co-opted Trustees:**

Nikola Tait (resigned 22 January 2022)

**Charity registered number**

276861

**Principal office**

267 Lower Addiscombe Road  
Croydon  
CR0 6RD

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

**Independent examiner**

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

**Bankers:**

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

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

**HR Advice:**

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

**Payroll:**

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**



The charity is constituted as an unincorporated association. The charity operates as a separately registered Branch of the RSPCA subject to its rules for Branches (as updated in December 2021). In the normal course of business, Committee Members are elected at every Annual General Meeting, from the Members of the Branch, to carry on the work for the ensuing year. Candidates must receive 50% of the votes of the Members present. The elected Branch Committee can co-opt not more than three Members onto the Committee until the next annual general meeting. All

Committee Members must be Society Members for a minimum of three months on appointment. The Committee Members are Trustees of the Branch and are briefed on their responsibilities as Trustees prior to their acceptance of the role. The Trustees hold regular meetings at which decisions are made and conveyed to the staff for action.

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

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

## **RISK MANAGEMENT**

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

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

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

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

- Loss of income through error or fraud
- Loss of reputation
- Loss of income through outside forces
- Insufficient Trustees to continue
- Insufficient volunteers to fundraise
- Risk of claims by volunteers or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with abused and neglected animals and their owners in the most difficult areas of animal welfare
- Insufficient resources to help all the animals that need us. The reality of animal rescue in London is that all our resources and those of other charities



are always overwhelmed with many more animals needing our help than can be accommodated.

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

## **STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES**

The objective of the charity is to promote kindness and good care and prevent or suppress cruelty to animals by all lawful means with particular reference to the area of the Branch, in accordance with the policies of the Society. Our activities to achieve the objectives include the following:

- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering. The Trustees have developed a new policy which will seek to provide support with veterinary bills to those on a low income but not necessarily in receipt of welfare payments. The Trustees identified that there were a proportion of people in our branch area who may not be able to receive support with their bills, but they are still struggling financially and would be considered as being "in work poverty". The Trustees have approved and put into place the "Help with Vets Bills" policy which seeks to support this group of people and ensure that the welfare of their pets is paramount.
- To provide neutering and microchipping facilities for those on low incomes. This work benefits those Members of the public on low income by giving them financial help and promoting responsible pet ownership. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.
- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's inspectorate, as well as providing education, Information and advice, rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. The National Call Centre accepts complaints about animals in distress from 7am to 10pm, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.
- To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet.
- We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising and retail opportunities. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2022 we had the

**Trustees' report (continued)**

**For the year ended 31 December 2022**

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

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with this duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

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

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

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

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

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

### **Spotlight on our work**

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

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

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



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



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

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

## **HEALTH AND SAFETY POLICY**

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

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

## **SAFEGUARDING POLICY**

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

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

## **FUNDRAISING POLICY**

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

## **VOLUNTEER AND CODE OF CONDUCT POLICY**

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

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

## **HELP WITH VETS BILLS POLICY**

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

## **REHOMING POLICY**

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

## **LONE WORKER POLICY**

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

## **ACHIEVEMENTS AND PERFORMANCE**

### **Significant activities**

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

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

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



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

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

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

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

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

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

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

**Spotlight on our work**

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

Thank you from all of the Trustees at the Branch!

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

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

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

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

## **ANIMAL WELFARE RESULTS**

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

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

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

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

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

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

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

**FINANCIAL REVIEW**  
**Going concern**

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

**Financial results and review**

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



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

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

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

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

**Reserves policy**

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

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

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

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

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

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

**Definitions of reserves.**

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

**Unrestricted Reserves.** These are split between:

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

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

**Investments policy**

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

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

### Spotlight on our work



Moses, who came into us in September 2022, was a real rollercoaster of a case, and a great early example of our Animal Welfare Officer's perseverance and empathy. He was a local stray but had been being cared for by a woman for a few months. She noticed that he has started to deteriorate so we started the process of trying to trap him. This took several attempts but when we got him, we knew he was in a bad way. He was found to have gall bladder and liver issues and needed an ultrasound for further investigation. Sadly Moses had an abdominal tumour that was also causing ascites and the vets told us that he probably had weeks to live. Luckily for Moses however, the vets also told us that he wasn't yet in any pain and still had a good quality of life. Our Animal Welfare Officer worked incredibly hard to find him a foster home who could give him the end of life care he deserved. Moses actually flourished in foster and lived longer than anyone expected, being spoiled with smoked salmon! He made it to Christmas but shortly afterwards his breathing became very laboured and we knew it was time. Although it's not the traditional happy ending, we're so glad we were able to get Moses the pain relief he needed, and ultimately make his final months happy and comfortable.



### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

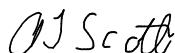
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for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

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

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

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

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



.....  
Amanda Scott  
(Trustee)

Date: 30 June 2023

## **RSPCA SOUTH LONDON BRANCH**

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

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

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

#### **Responsibilities and Basis of Report**

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

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

#### **Independent Examiner's Statement**

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

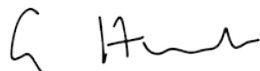
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

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

Signed:



Dated: 6 July 2023

Graham Hunt BA FCA

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

# RSPCA SOUTH LONDON BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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

# RSPCA SOUTH LONDON BRANCH

## BALANCE SHEET AS AT 31 DECEMBER 2022

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

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

*AJ Scott*

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

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

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

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

RSPCA South London Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Going concern**

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

**1.3 Income**

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

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

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

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

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

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

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

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

**1. Accounting policies (continued)**

**1.4 Expenditure**

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

Expenditure comprises the following:

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

**1.5 Government grants**

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

**1.6 Interest receivable**

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

**1.7 Tax**

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

**1.8 Tangible fixed assets and depreciation**

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

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

**1. Accounting policies (continued)**

**1.8 Tangible fixed assets and depreciation (continued)**

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

Depreciation is provided on the following bases:

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

**1.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10 Cash at bank and in hand**

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

**1.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

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

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

**1.12 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.13 Operating leases**

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

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

**1. Accounting policies (continued)**

**1.14 Fund accounting**

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

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

**2. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Government grants	1,857	<b>1,857</b>	72,638

All income from government grants in 2021 was unrestricted.

**3. Income from charitable activities**

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

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

## RSPCA SOUTH LONDON BRANCH

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

#### 4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank deposit interest	17	17	1

All investment income in 2021 was unrestricted.

#### 5. Expenditure on raising funds

##### Fundraising trading expenses

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

All expenditure on raising funds in 2021 was unrestricted.

## RSPCA SOUTH LONDON BRANCH

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

#### 6. Analysis of expenditure by activities

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

All expenditure on charitable activities in 2021 was unrestricted.

#### Analysis of direct costs

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

#### Analysis of support costs

	2022 £	2021 £
Governance costs	<b>21,590</b>	16,561

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

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

**7. Other expenditure**

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

All other expenditure incurred in 2021 was unrestricted.

**8. Independent examiner's remuneration**

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

**9. Staff costs**

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

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

	<b>2022 No.</b>	<b>2021 No.</b>
Average monthly number of employees	<b>9</b>	9
	<u><b>9</b></u>	<u>9</u>

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

**10. Trustee's remuneration and expenses**

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

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

## RSPCA SOUTH LONDON BRANCH

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

#### 11. Tangible fixed assets

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

#### 12. Debtors

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

#### 13. Creditors: Amounts falling due within one year

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

# RSPCA SOUTH LONDON BRANCH

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

### 14. Statement of funds

#### Statement of funds - current year

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

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

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

# RSPCA SOUTH LONDON BRANCH

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

### 14. Statement of funds (continued)

#### Statement of funds - prior year

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

### 15. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

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

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

**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

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

**16. Pension commitments**

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

**17. Operating lease commitments**

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

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

**18. Related party transactions**

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

**19. Controlling party**

The charity is controlled by the trustees.