



London East Branch Trustees' Report and Financial Statements

For the year ended 31 December 2020

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Chairman's' Foreword

I am delighted to present the 2021 Trustees' Report and Accounts on behalf of the Royal Society for Prevention of Cruelty to Animals (RSPCA)'s London East Branch and Committee.

2020 has proved to be an extremely challenging year for both the Branch and the wider charity sector as a result of the pandemic. It was a year of unprecedented change that forced us to find alternative ways to operate and interact to ensure we continued to deliver the maximum levels of animal welfare possible.

One area that didn't change in 2020 was the high demand for our support and the services we provide. We have adapted how we operate to ensure our limited resources are allocated as efficiently as possible so animals in the London East area continue to get the help they so desperately need.

By utilising technology we have continued to operate and meet as a board throughout this period through virtual Board meetings. Technology has also allowed us to perform virtual home visits to ensure our animals are rehomed at the earliest opportunity avoiding extended periods in the cattery through the lockdown. This technology has also allowed us to carry out our AGM in a way that keeps our members safe.

We continue to review and modify our strategy but our overarching priorities remain to support the inspectorate, rehome our animals and provide the public with ongoing animal welfare support. We continue to strive to support as many animals and people as possible in the London East area.

As we continue into 2021, we look to further grow our income base in order to expand the number of animals we support, develop our relationships with the local community further, and embed and update our processes and procedures to adapt to changing trends and demands.

Despite the challenges of the last 18 months, we end the period in a stronger position than we began, and we continue to stay focused on our key purpose and mission. We are excited by future prospects and to build on the progress made to date. We remain committed to deliver our strategic priorities in order to improve the welfare of animals in our area.

Matt Cornell

Chairman



2020 at a glance....

36 Animals cared for



20 Animals neutered

23 Animals found
their forever home
in London East



20 Animals micro-
chipped

19 Animal welfare
cases looked after



Hundreds of volunteer
hours donated

Our Purpose and Objectives

Our mission is to prevent cruelty, promote kindness to and alleviate suffering of all animals.

Everything we do is guided by our values:

Compassionate:

We care deeply about the lives of animals, we have empathy for people, we act with kindness and consideration at all times.

Inspirational:

We are life changing, we inspire by taking the lead, we speak up when others don't, we take brave decisions, we change animals' lives for the better.

Committed:

We never give up, we have energy and determination, we rescue animals from cruelty and neglect, giving them new opportunities, and supporting others in doing so.

Expert:

We have expert knowledge, we act on the basis of evidence, we back up our decisions and actions with science, data and experience.

Integrity:

We are honest and trustworthy, we act with integrity, we do what's right.

Operating our animal welfare activities and rehoming facilities within the area of London East, as well as supporting our local community, adopters and fosters with their animal welfare queries and concerns are the main activities undertaken to further our public benefit.

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.

Structure, Governance and Management

The Royal Society for the Prevention of Cruelty to Animals (RSPCA) London East is a Branch of the RSPCA (referred through as the 'National Society' or 'Society', registered charity number 219099).

Our charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National Society subject to its rules for Branches (as updated in 2012). Its legal basis is recognised under the RSPCA Act 1932 and is provided for in the National Society's rules. Rule XI of the Society's rules contains a number of obligatory provisions regarding Branches, including the requirement that the Branch rules are approved by the Council. This means that the Branch rules may only be amended by a decision of the Council and that Branches have no power to amend the rules themselves. The Branch has no subsidiary undertakings.

In the normal course of business, Committee members are elected at every Annual General Meeting (AGM), from the membership of the Branch, to carry on the work for the ensuing year. Candidates must receive 51% of the votes of the members present. The elected Branch Committee can co-opt no more than three members onto the Committee until next AGM. All Committee members must be Branch members for a minimum of three months on appointment.

The Branch is registered with the Fundraising Regulator and Information Commissioner's Office (ICO).

“Our nation vision is to create a world where all animals are respected and treated

Responsibilities

These accounts have been prepared in accordance with The Charities Statement of Recommended Practice (SORP) 2015 Financial Reporting Standards (FRS) 102 as set out by the Charities Commission for England and Wales.

We as trustees on the Branch are responsible for ensuring that proper accounting records are kept, which disclose with reasonable accuracy at any time the financial position of the Branch and enable the Branch to ensure that financial statements comply with the Charities Act 2011 and requirements of Rule XV of the Society's rules and the Charities (Accounts and Reporting) Regulations 2008. We are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities by the establishment of a system of internal control.

Trustees of the Committee of the Local Branch

The following trustees were appointed at the 2020 AGM:

- Matt Cornell (Chair)
- Mark Wright (Deputy Chair) – previously co-opted prior to AGM
- Josie Woodward (Treasurer)
- Katya Miryanova (Secretary)
- Candy Bowles
- Caroline Nurse – previously co-opted prior to AGM
- Natalie Chopra

No co-options took place during 2020.

Below are the other trustees appointment and movements since Jan 2020:

- Christine Beaumont-Kerridge (co-opted in June 2019, resigned January 2020)
- Rosanna Lawn (resigned April 2020)
- Rebecca Hislair (resigned June 2020)
- Jenny Beckman (resigned June 2020)
- Chetan Khanna (resigned June 2020)



Mark Wright was also the Society's Regional Representative and Chair for London Regional Board and was a member of the Branch Affairs Committee.

Trustee Training

As part of becoming a trustee each trustee is required to attend an induction completed by a branch Trustee(s) or through the Society as administered by the Branch Partnership Manager. This Induction covers the legal requirements of being a trustee as well as information surrounding the society. Further training is provided by the support of the National Society where necessary and required and there is also an online training module available for new Trustees.

Pay and Remuneration

The Branch did not have any direct employees within the period. Our trustees are not remunerated as part of our work.

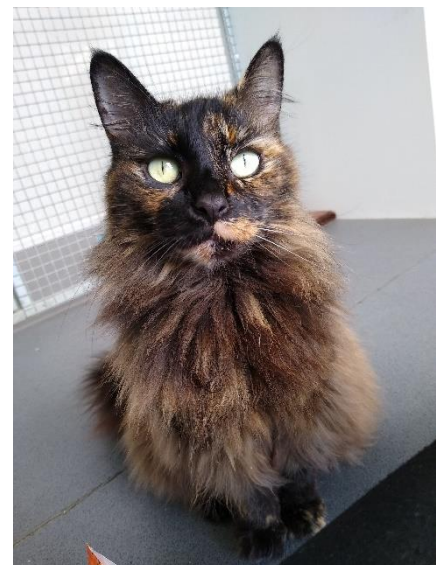
Risk Management

The Branch has in place a risk management policy and a supporting corporate risk register. The purpose of the risk management strategy and adjoining risk register is to set out the Branch's attitude to risk and the principles it adopts in the management of risk.

Risk is unavoidable and the resources available for managing risk are finite. Our risk management strategy is therefore to achieve an optimum response to risk, prioritised in accordance with an evaluation of the risks. The Branch evaluates risk through consideration of the likelihood of something happening, and the impact it would have.

Our decision-making approach balances potential consequences against the scale of opportunity. We have chosen to take a moderate approach to risk. Prudent risk management will continue to be embedded in our operations and culture through measures.

The Branch maintains a system of internal control based on a framework of regular management information, administrative procedures. The system of internal control is supported by an ongoing process designed to identify the principal risks. Our risk register is reviewed yearly, or more frequently as required and deemed appropriate by the trustees. The following summarised the most significant risks (based on residual impact) and our responses:



Risks	Mitigation / Management
Number of animals supported declines	We continue to assess our level of animal support and seek to care for as many animals as possible.

<p>A fall in the level of services we can provide due to COVID, operational or financial issues.</p>	<p>The branch has sought to manage the impact of COVID to the best of its ability and re-opened services as quickly as possible.</p> <p>We have changed boarding providers in 2021 which will allow for greater potential flexibility and growth going forward.</p>
<p>Loss of Trustees</p> <p>Loss of Trustees due to time commitment, turnover or other factors. Leading to impact on operations and potentially the inability to meet the required Quorum under the branch rules.</p>	<p>We recruited two new trustees in 2021 and continue to advertise and seek to recruit new trustees to join our branch. As trustees are onboarded periodically this reduces the succession risk and the potential roll over risk of trustees all stepping down at the same time.</p>
<p>Private boarding not prioritising animal welfare</p> <p>Accommodation for animals at private boarding establishment not meeting best practice in animal welfare.</p>	<p>Chingford kennels were well managed and maintained under the current arrangements. All boarding providers are inspected by the RSPCA inspectors prior to approval in addition to local inspections undertaken by local authorities linked to licences.</p> <p>The Trustees (as permitted by COVID restrictions) regularly visit boarding sites and interact with staff and therefore the risk is mitigated further.</p> <p>In regards to our new boarding provider, Bed & Biscuits, the inspectorate have granted a licence and the site was inspected by a number of trustees prior to signing an agreement.</p>
<p>Split of boarding and veterinary arrangements</p> <p>Under the new boarding provider, the veterinary and boarding will be split. Hence there is a risk of fall in welfare standards delivered and timeliness of veterinary provided.</p>	<p>We have considered this as part of the contracting process and put in place a contract with Bed & Biscuits for boarding and Goddards Veterinary Group: Dagenham clinic for veterinary services. We have assessed and believe both have the appropriate knowledge and experience to deliver the service and we have a pre-existing long standing relationship with Goddards. Transportation between the two sites has been organised and agreed. A trustee attends the onsite regular vet visit.</p> <p>As this new process is embedded we will review the impact and any arising issues.</p>
<p>Impact of COVID-19</p> <p>COVID19 impacts a number of our operations due to social distancing requirements, a reduction in staff numbers and an impact of lost revenue.</p>	<p>The impact of COVID-19 remains on our risk register for the coming period until further certainty is known. We continue to periodically review our strategy and initiatives to address any disruption to normal animal welfare activities and fundraising activities</p> <p>In addition, we have policies and procedures related to COVID-19 and linked risk assessments.</p>

Activities and Public Benefits

We undertake the following activities to promote animal welfare:

Neutering and micro-chipping animals. We support the C4 scheme, which enables those members of the public meeting the eligibility criteria to have their cat neutered at no cost. All cats in our care are neutered and microchipped if old enough, and if not old enough it is a condition of adoption that the owner neuters and microchips the kitten when of age. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.

Support the Society's Inspectorate in their work providing assistance for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. We also provide advice to members of the public on animal welfare related queries.

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. The National Call Centre accepts complaints about animals in distress 24 hours a day, 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.



Accept stray and owned animals for rehoming: where needed, animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping 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. We take in animals primarily via our inspectorate, but also via RSPCA Animal Logistics networking and from members of the public.

We provide many **volunteering opportunities** for those who wish to support our work, including fostering and fundraising 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 2020 we had the benefit of over 1,000 hours of volunteer work.

Assessment of our 2020 objectives

Our strategy continues to split our priorities into the following 5 pillars:

1. Strengthen the **governance** of the Branch;
2. Improve the **animal welfare** in the London East area;
3. Improve the **financial sustainability** of the Branch;
4. Expand the **network of supporters** for the Branch; and,
5. Strengthen the Branch's capabilities and focus in **advocacy and prevention work**.

We have considered our objectives as set out in our 2019 annual accounts and have assessed and evaluated our performance and priorities.

	Objectives	Assessments
1	Complete an annual review of policies	The review of the policies is largely complete. The adaptation and implementation of localised policy is well on the way.
	Adapt and implement our own policies as required.	
	Improve and expand the training programme in place for trustees and volunteers.	We made some initial progress and have continued to train volunteers in areas of requirements, such as home visits. We utilize national society training available such as Health and Safety where possible. However, as a result of the global pandemic, the trustees have not made as much progress as we would have expected at the end of 2020 due to other more pressing animal welfare priorities. We are restarting the planning of the further training programme and requirement mapping in 2021/2022.
2	To increase our animal welfare activities in regard to our intake, rehoming and other activities.	This continues to be an area that we wish to focus on, unfortunately due to the global pandemic and government guidance we were unable to perform rehoming over a number of months. Our private boarding centre also made the decision to limit external visitors to protect staff. We are, however, pleased that we were able to restart rehoming in the middle of 2020 under heavily adapted procedures and have subsequently increased rehoming work in 2021, under the 'new normal' ways of working.
	Review the current animal welfare provision and identify areas for improvement and streamlining.	The global pandemic did impact our animal welfare operations and changed our approach; however, this time gave use the ability to map, evaluate and review procedures. Examples of this included the introduction of our online adoption forms, moving to a cashless donation system and also expanding the team of volunteers, fosterers and drivers involved in providing the animal welfare services.
3	Given the increased activities and operations of the Branch within the first year. We aim to generate enough fundraising income in order for the current operating deficit to reduce and return to a surplus.	<p>Due to the global pandemic, our fundraising activities were limited and in-person fundraising operations were cut from March 2020 onwards. Consequently, instead, we have streamlined our cost and introduced a number of online fundraisers such as our Christmas quiz for State Street and Aviva community campaign. As a result, our cash position has improved from £141.6k to £155.8k.</p> <p>We continue to fundraise through a range of activities to diversify our income source.</p>

	Produce a fundraising campaign for 2021.	We are on track in doing fundraising in 2021. We are taking part in a half marathon in London in Q4 of 2021 and we are due to launch another fundraising campaign using an in-kind donation of cat collars in September 2021.
	Develop and expand our fundraising base	<p>We have progressed in the following areas to improve and diversify our fundraising.</p> <ul style="list-style-type: none"> • <i>Increase the number of individual donor events with the support of our volunteers:</i> we organised a successful online Christmas pub quiz in Dec 2020. We also took part in an Aviva community programme and held a fundraising event at Spitalfields Market (pre-pandemic). • <i>Expand our donations in kind programme:</i> We are using our pet food donations with local food banks and aim to increase our local visibility. • <i>Make better use of social media:</i> With additional volunteers onboard, our social media activity is now more regular and consistent. Gradually growing our supporter base.
	Improve financial reporting and the controls.	We have increased our regularity of financial management information. We also introduced a new expenses policy for trustees, volunteers and fosterers and an updated fostering agreement. We also reformatted and increased the financial transparency within the 2019 and 2020 annual accounts. This objective has been marked as completed considering the work performed over the previous two years.
	Assess the business case of the retail shop.	As a result of the global pandemic, the committee made the decision to place this initiative on hold, a taskforce will be formed in 2022 to revisit this option and consider a potential online shop solution.
4	Increase our membership base	<p>We are working with the Society to improve the current membership allocation process to Branch level.</p> <p>Towards the end of 2020 and early 2021, we will be focusing on how to improve and expand our membership base through communication with supporters and existing donors. Part of this includes our London East branch newsletter mentioned below.</p>
	Introduce an engagement programme for our volunteers and members.	We have expanded our volunteer programme significantly during the latter end of 2020 and 2021, including starting regular briefings and meetings with our volunteers. In June 2021, we launched the RSPCA London East branch newsletter by email to our members.
5	Rollout an education programme with support from the National Society to the schools within the LE area.	The Branch continues to support the programmes of the Society and their communication via social media. We will be reviewing this in H2 of 2021 and into 2022.

Our section on 'plans for the future' sets out the direction of the Branch and how we are seeking to focus our time and resources going forward.

Our Performance

In November 2019, the Branch made the decision to terminate the role of the part-time Animal Welfare Officer, seconded from a central London branch, to preserve the financial resources of the Branch. Following this, the Animal Welfare Committee, comprising a number of trustees, took over the responsibility of all animal welfare related activities, from liaising with the RSPCA Inspectorate right through to finding homes for the cats in our care. In addition, we recruited a number of volunteers to help with home visits, rehoming and fostering.

Following the outbreak of Covid-19 in March 2020, the Branch's animal welfare capacity was constrained due to government lockdown and social distancing restrictions. In line with RSPCA guidelines and those of our private boarding facility, we continued to receive and take care of the Branch animals, and when the restrictions allowed, we undertook virtual home visits and social distanced adoptions.

However, over the lockdown periods, we note that there was a significantly drop off in requests for our support to rehabilitate and rehome cats, in part, due to the limited capacity of the Society's Inspectors over these periods, to investigate and rescue cats. By contrast, we were inundated with support from the public to adopt, foster and volunteer to support the Branch which means we were and remain well placed to find homes and fosterers for animals coming into the Branch.

Prior to the end of 2020, we were informed that our private boarding facility would be closing at some point in 2021. The trustees will consider all the options available to the Branch to allow us to continue providing care for animals in need, which may include broadening the fostering network whilst we identify an RSPCA approved boarding facility.

Intake, rehome and transfer

The follow table summarises our animal intake, rehome and transfers in 2019 and 2020:

Category	2019 animals	2020 animals
Intake		
Opening	17	17
Welfare concern via the RSCPA Society's Inspectorate	65	12
Branch Welfare Concern	30	-
Transferred from other RSPCA Branches	1	7
Pet Retreat, Home for Life or Born in Branch care	11	-
Returns	1	-
Total intake	108	19
Rehome and Transfers		
Rehomed	47	23
Transferred to other RSPCA animal centres	50	6
Transferred to non RSPCA rescues	3	2
Passed away	6	-
Put to sleep	2	1
Total rehome and transfers	108	32

All of our animals saw our wonderful teams of onsite veterinarians regularly and received care and comfort up until their last moments. Unfortunately, we also had to make the heart-breaking decision,

based on veterinary advice to put one of our animals to sleep in order to minimise their suffering from multiple medical conditions.

We continue to seek a world where animal cruelty is eliminated so that we do not have to face these moments again.

Our residents at the end of the period

Category	2019 animals	2020 animals
Foster care	2	1
Private Boarding	15	3
Total	17	4

Other welfare activities

Category	2019 animals	2020 animals
Home visits	102	143
Micro-chipping	57	20
Neutered	49	20

Looking forward, we are looking to continue to expand our animal welfare activities with the support of our volunteers, members and wider supporters.

Financial Review

2020 was a year of great challenge and change for the branch, the wider RSPCA and the whole charity sector. The impact of COVID-19 paused our operations for a number of months while people were unable to attend and adopt from our boarding provider. During this period, we made the decision to rehome or foster our animals to the greatest extent possible to minimise our expenditure while the uncertainty of COVID-19 and during the continued closure of our private boarding facility to external visitors.

Consequently, the branch's income during the period declined due to the reduction in adoptions, fundraising and donation opportunities. The branch was ineligible for a high volume of charity grants due to our indirect involvement with COVID-19 direct response.

Our private boarding costs remained the same as we had an ongoing contract in place, however, veterinary and medicine costs were mitigated as far as possible by rehoming and fostering our animals out when possible.

Total income for the year was £49,353 (2019: £98,842). Total expenditure for the year was £42,980 (2019: £73,697). In 2020 our income exceeded our expenditure, which created a surplus of £6,374 (2019: £25,145), the prior year number is impacted by a significant legacy the branch received during the prior period of £39,544.

Our cash balance grew from £141,620 in 2019 to £155,857 in 2020 and is supported by a total funds balance of £161,487 (2019: £155,113).

The Branch does not to have any subsidiary undertaking in place.

Market Overview

As at the 03 August 2021, the charity sector was valued at a total of £45bn within the UK, yet is estimated to have declined by 22.1% in 2021. During the period 2016 to 2021, the sector declined in size on average by 3.9% per year¹. COVID-19 had a significant impact on the overall charity sector, while increasing the demand for services, the pool and support was often stagnant with only a few specific sectors and charities being able to access certain government support grants and emergency grants available.

Globally, we saw unprecedented change where our health came first, and we adapted to a new way of working from our homes. The charity sector was not immune to this and took a while to adapt to the new 'online' environment. Operations and communications became harder and took an initial falter in the first few weeks and months of the global pandemic.

The long-term impact of the pandemic is hard to assess across the sector, but the Charity Commission from its recent focus groups predicted:

- 'anticipated challenges with long-term funding

¹ Ibisworld.com. 2021. *IBISWorld - Industry Market Research, Reports, and Statistics*. [online] Available at: <<https://www.ibisworld.com/united-kingdom/market-size/charities/#:~:text=The%20market%20size%2C%20measured%20by,decline%20%2D22.1%25%20in%202021.>> [Accessed 1 September 2021].

- how hard it has been to plan long term, due to uncertainty over restrictions
- difficulties with recruitment
- the time it will take to be able to return to ways of operating from before the pandemic
- challenges in returning to pre-pandemic levels of engagement when working with vulnerable people²

As we continue our operations into 2021 and 2022, we hope to see the sector benefitting long term from technology and flexible work initiatives for the better.

Outlook

The National RSPCA made the difficult decision to restructure to address the growing financial deficit within the national charity and the impact of the global pandemic. Although this did not directly impact the branch, it impacted our national support structure and reduced the amount of support available to branches.

We have had to learn from and adapt to these changes and our operations in 2021 are now further embedded and consistent. The RSPCA brand remains strong and donations to animal welfare continue to be consistent, however, we are expecting an impact in the 'door to door' support we received from the national society in 2022, due to the annual delay in receipt of funds; hence the impact of COVID-19 will be felt by the branch most in 2022.

We are aware of this risk and are continuing to create new sources of fundraising in 2021 such as the Royal Parks Half Marathon and cat collar campaign. We will continue to monitor our finances and operations to ensure they keep our staff safe and ensure financial continuity of the branch.

Going Concern

Our accounts have been prepared on a basis of going concern. We have assessed the Branch's ability to continue over the next 12 months and having considered our access to free reserves, current cash stores and our predicted expenditure, we believe this to be appropriate.

We have considered the impact of the global pandemic as a significant event affecting the Branch and the wider charity sector throughout 2020. We have considered our performance over this period and into 2021 and do not believe there to be a trigger which requires further assessment. At the time of preparation, we do not believe that this will prevent us from operating, however, it did affect our adoption and fundraising income in 2020. Into 2021, our revenue and cost basis is becoming more consistent and in line with prior year expectations in regards to operating activity. Our cash balance as of 31 August 2021 was £170,604.

Reserves Policy

As of 31 December 2020, free reserves were £135,903 (2019: £113,413), which is equal to our unrestricted reserves. Free reserves are calculated as total funds less restricted reserves and

² Stephenson, H., 2021. *Listening to charities' experiences of the coronavirus pandemic - Charity Commission*. [online] Charitycommission.blog.gov.uk. Available at: <<https://charitycommission.blog.gov.uk/2021/08/23/listening-to-charities-experiences-of-the-coronavirus-pandemic/>> [Accessed 1 September 2021].

designated funds. It was agreed in 2019 that each year a designated reserve would be maintained representing the total estimated animal boarding cost for the next twelve-month period.

Fund type	2020 (£)	2019 (£)
Restricted Funds	-	-
Designated Funds	25,583	41,700
Unrestricted Funds	135,903	113,413
Total Funds	161,486	155,113



The RSPCA London East Branch's reserves policy is to maintain a level of free reserves that will enable the Branch to ensure a continuity of activity and have the ability to adjust in a measured way to significant changes in the external economic environment and demands on services provided by the charity. The trustees have considered this and believe that 6 months of expenditure is a sufficient basis to allow for current expectations of our work, but also for unplanned events on the horizon. As a result, the current level of free reserves, equating to 6.3 times the threshold, based on 2020 expenditure or 3.7 times 2019 expenditure (based on a normal operational year).

There are no restricted amounts as at the end of 2020. All designations of funds are voluntary by the trustees and still form part of free reserves.

The Branch continues to develop longer-term strategies to increase its charitable activities in a sustainable way which will reduce the level of reserves whilst ensuring that it has adequate resources to enable it to respond to emerging risks and opportunities

Exemptions from disclosure

RSPCA London East Branch meets the definition of a small charity under FRS 102 and the Charities Act 2011, with income of less than £500,000. Therefore we have adopted the exemption to not prepare a Statement of Cash Flows.

No other exemptions have been applied.

Special thanks

We would like to take a moment to thank all of those that continue to support our Branch. From all the support staff at the Society; our Branch Partnership Managers; our fellow RSPCA Branches; our Veterinary Surgeons; our Branch members; our wonderful team of volunteers and all of the time you have contributed; those that have adopted from us over the last year; those that continue to foster our animals and to every single person who has donated to our Branch. We will forever be grateful for your continued support.

Special mentions are required for the following individuals and companies that have supported us within the period:

- **State Street Corporate** for all the many volunteer hours and your continued matched funding donations.
- The **Aviva Community Fund** for their employee donations and fundraising support.
- **Goddard's Veterinary Group – particularly Chingford** – for all the many years, hours and love you put into supporting our animals. We will forever be grateful for your partnership and all your outstanding staff that go above and beyond. Special thanks also to the Dagenham branch, who have made a fantastic effort in becoming our new veterinary support provider and provide invaluable guidance and advice.



Plans for Future Periods

We continued to review and assess our progress and update our priorities to ensure the medium to long term future of the London East Branch. Our 2023 strategy continues to split our priorities into the following 5 pillars:

1. Strengthen the **governance** of the Branch;
2. Improve the **animal welfare** in the London East area;
3. Improve the **financial sustainability** of the Branch;
4. Expand the **network of supporters** for the Branch; and,
5. Strengthen the Branch's capabilities and focus in **advocacy and prevention work**.

The pillars are underpinned by the following initiatives:

Priority	Initiatives	Progress on branch strategy
1	Grow the number of trustees to 12 by 2023 to build a team that have the relevant experience and capabilities	We are making encouraging progress. One new trustee has been co-opted to join the local committee. We continue to advertise the role and review applications.
	Adapt and implement our own policies as required.	This is an ongoing process to make sure our policies are fit for purpose.
	Put in place an induction and training programme for trustees	As more new trustees come onboard, it will be important to equip them with the knowledge and tools that they need to fulfil their roles. And for existing trustees, it is also beneficial to refresh their training from time to time.
2	Continue to increase our animal welfare activities in regard to our intake, rehoming and other activities.	With our animal welfare process, the new boarding facility and the new vet care team in place, we are well positioned to help more animals in need. We will also continue to strengthen our relationship with the inspectorate to help out where we can, so

		that they have more capacity to deal with other more urgent priorities.
	Complete the transition to the new boarding and vet care providers	This initiative started and finished in 2021. Due to the closure of Chingford boarding facility under the Goddards Veterinary Group, we went through a thorough selection process and moved to use Bed and Biscuits Kennel and Cattery in Romford. We have also signed a new contract with Goddards Dagenham to provide the veterinary care.
	Conduct a feasibility study on expanding the range of animals we take in	A small team of trustees will be appointed to review this in 2021/2022.
3	Put in place and execute a fundraising programme	We have expanded the team of volunteers for fundraising. We will continue to monitor the environment after the easing of the lockdown and develop a fit for purpose fundraising programme for 2021/2022.
	Put in place a marketing plan to raise brand awareness within the London East area	We will continue to build our social media presence and start raising awareness in the London East area, for example connecting with local businesses and schools.
	Develop corporate sponsorships/ partnerships	As companies are very gradually returning to the office and adapting their operating models, we will use the time to develop our propositions and get ready for approaching the potential corporate sponsors.
	Assess the business case of the retail shop / online retail proposition	A small team of trustees will look into the retail opportunity and assess its feasibility.
4	Increase the number of members allocated to the RSPCA London East Branch	These are ongoing focuses of the branch to expand our supporter base, to increase our reach and strengthen our relationship with our supporters.
	Put in place a regular members communication / engagement plan	
	Increase the number of volunteers	Volunteers play a very critical role in delivering the services and the objectives of the branch. These ongoing volunteer-related initiatives will enable us to strengthen our capacity and capabilities to fulfil our mission of helping more animals in need.
	Introduce an engagement and development programme with the volunteers; improve delegation	
5	Pilot the rollout of an education programme with support from the National Society to the schools within the London East area	The Branch continues to support the programmes of the Society and their campaigns via social media. We will look into launching a pilot education initiative some time in 2022.

Reference and Administrative Details

The Royal Society for the Prevention of Cruelty to Animals (RSPCA) London East is a Branch of the RSPCA (referred through as the National Society). We are registered with the Charity Commission of England and Wales (Charity number 285472) and our registered address is Kemp House, 152-160 City Road, EC1V 2NX. The Trustees are responsible for the day-to-day management of Branch activities.

The Branch during the period did not have any direct employees, property or corporate trustees.

There were no funds held as custodian trustee on behalf of others.

Bankers

Our three bank accounts are held with HSBC, The Mall, Stratford Centre, 59-61 Broadway, London, E15 1XF.

Our Independent Examiners

The Trustees have appointed Community360, Winsley's House, High Street, Colchester, CO1 1UG to be our independent examiners.

We highlight that Community360 are also our day-to-day outsourced bookkeepers and accountants. Therefore, in their appointment, we confirmed that they met the safeguards for appointment under the independent examination of charity accounts: Directions and guidance for examiners (CC32). Specifically, that:

- The examiner is a member of one of the approved bodies (see Direction 1 and appendix 5) and that body has adopted/ is subject to the provisions of the Revised Ethical Standard 2016 issued by the Financial Reporting Council (FRC).
- There is documentary evidence in respect of the bookkeeping arrangements that the trustees had the necessary understanding to be 'informed management' and the trustees have made such judgments and decisions that are needed in relation to the presentation and disclosure of information in the financial statements (accounts) examined.
- The independent examiner was not the bookkeeper nor does the examiner report directly to the book-keeper.
- The provision of book-keeping services and the fact that the examiner has applied the FRC's Revised Ethical Standard are both disclosed in the independent examiner's report.

Statement of Trustee responsibilities

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and,
- Prepare the financial statements on the going concern, basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity, and which enables them to ensure that the financial statements comply with The Charities Act 1993. 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.

The accounts for the year ended 31 December 2020 have been prepared and approved by all Trustees of the RSPCA London East Branch and signed by our Treasurer (Josie Woodward) on our behalf.

A handwritten signature in black ink, appearing to be 'JW', enclosed within a hand-drawn oval.

Josie Woodward,

Trustee and Treasurer

Date: 11 October 2021

Independent Examiner's Report

RSPCA LONDON EAST BRANCH INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts of RSPCA London East Branch for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act)) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination as carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any usual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no materials matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set 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 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.

We are also the day-to-day bookkeepers and have met the safeguard for appointment under the CC32 guidance for examiners

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date: 11/10/2021

Statement of Financial Activities

For the year ended 31 December 2020

	Notes	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
		2020 £	2020 £	2020 £	2020 £	2019 £
Ordinary Income						
Donations and legacies	2	34,079	0	0	34,079	86,583
Charitable activities	3	2,050	0	0	2,050	4,136
Other Trading Activities	4	13,132	0	0	13,132	7,931
Investments	5	92	0	0	92	192
Total Income	-	49,353	0	0	49,353	98,842
Expenditure on:						
Raising funds	-	420	0	0	420	0
Charitable activities	6	8,174	0	20,437	28,611	62,972
Other trading activities	7	0	0	13,949	13,949	10,724
Total Expenditure	-	8,594	0	34,386	42,980	73,697
Net incoming/(outgoing) resources before transfers	-	40,760	0	(34,386)	6,374	25,145
Transfers between funds	9	(18,269)	0	18,269	0	0
Net movement in funds	-	22,491	0	(16,117)	6,374	25,145
Reconciliation of funds:						
Total funds brought forward	9	113,413	0	41,700	155,112	129,968
Total funds carried forward	9	135,903	0	25,583	161,486	155,113

All of the above results are derived from continuing activities. There are no other gains or losses other than those stated above.

The notes that follow form part of the financial statements and are key for their interpretation and understanding.

Balance Sheet

As at 31 December 2020

	Notes	2020 £	2019 £
Current Assets			
Debtors	10	6,799	18,433
Cash and cash equivalents	11	155,857	141,620
Liabilities			
Creditors: Amounts falling due within one year	12	1,169	4,939
Net Current Assets or Liabilities	-	161,487	155,113
Creditors: Amounts falling due after more than one year	-	-	-
Net Assets or Liabilities	-	161,487	155,113
Funds of the Charity			
Restricted Funds	9	-	-
Designated Funds	9	25,583	41,700
Unrestricted Funds	9	135,904	113,413
Total Funds	-	161,487	155,113

These financial statements were approved by the Board of Trustees on 11 October 2021 and were signed on their behalf by:



Josie Woodward

Treasurer

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting Policies

The Branch is a Public Benefit Entity as defined by FRS 102. The principal accounting policies adopted in the preparation of these financial statements are as follows and have been applied consistently throughout the financial statements and prior year.

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees consider that there are no material uncertainties about the Branch's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.2 Exemptions

RSPCA London East Branch meets the definition of a small charity under FRS 102 and the Charities Act 2011, with income of less than £500,000. Therefore, we have adopted the exemption to not prepare a Statement of Cash Flows. No other exemptions have been applied.

1.3 Critical accounting judgements and key sources of estimation uncertainty

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

1.4 Incoming Resources

Donations

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably. In regard to individual or corporate donations, this is on the receipt of income, for adoptions this is at the point of adoption paperwork being completed and the legal ownership of our animals being transferred.

Door to door income received from the National Society is treated in line with donations and if recognised upon the point of receipt.

Our membership income is recognised upon the point of transfer to the branch from the National Society.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and more information about their contribution is included in the Trustees' Annual Report. Donated professional services and donated facilities are recognised at the estimate of the value to the charity and recognised on receipt.

Legacies

Legacies are deemed receivable from the date of notification; provided that sufficient information has been received to enable the Branch to reliably measure the amount receivable. Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution.

The valuation method reflects the inherent uncertainty in that a substantial proportion of legacy income is represented by property and other investments whose value is subject to market fluctuations until realised. Residuary legacies are valued in line with these considerations.

Life interest legacies are not valued until conditions are met which bring these within the control of the Branch to be valued as receivable. Pecuniary legacies are valued at the amount notified to the Branch. The Branch has been informed of the existence of a number of properties in which it holds a reversionary interest. However, it is not practicable to quantify the value of such assets.

Income from charitable activities

Donations received from individuals as rehoming fee payments are deemed to be income from charitable activities as the income results from our charities core purpose and one of our lovely animals is given a forever home in return.

Income from trading activities

Incomes from our sub-leasing arrangements are recognised where the service or sub-lease pens have been completed and the revenue can be measured at the end of each month upon receipt of boarding confirmations.

Income from investments

Interest on deposits is recognised on an accruals basis.

1.5 Expenditure

Expenditure, including irrecoverable VAT, is accounted for on an accruals basis. Expenditure is allocated to the particular activity where the cost relates directly to that activity.

Expenditure on raising funds

We do not have an costs associated with raising donations and funds for our branch.

Charitable activities

These costs relate to progressing the purpose and animal welfare activities of our charity. This is recognised at the point of receipt of invoice or at the point the cost can be reliably measured if the service has already been provided.

Governance costs

Our governance costs form part of our charitable activities costs and are costs associated with the management and control of the branch. This is recognised at the point of receipt of invoice or at the point the cost can be reliably measured if the service has already been provided.

Other trading activities

Costs are recognised in line with income recognised, as no profit is made under the current sub-leasing arrangement of kennel as referenced in 1.4. Costs are measured at the end of each month upon receipt of boarding confirmations.

1.6 Operating Leases

Rental costs under operating leases are included in total expenditure in annual instalments over the period of the leases. The price for these contracts has been agreed and fixed with our kennels for the relevant agreed period.

1.7 Taxation

As a charity, the Branch benefit from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid, and partial recovery is also made of tax credits on UK dividend income. The Branch is also able to partially recover Value Added Tax. Expenditure subject to VAT that is not recoverable by the Branch is recorded in the accounts inclusive of the VAT. We note that the branch is in a VAT Group with the Society, however this does not impact the reporting in our financial statements.

The Branch is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Branch is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The branch does not have any subsidiary trading companies.

1.8 Fund accounting

Restricted funds can only be used for particular purposes specified by or agreed by the donor. Unrestricted funds may be used for any purpose in the furtherance of the general objectives of the charity. Designated funds form part of Unrestricted funds and represent reserves put aside by trustees for a relevant purpose.

1.9 Cash or cash equivalents

Our cash or cash equivalents relates to cash in hand held in our HSBC bank accounts, and is therefore readily available and accessible.

2. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Donations and Legacies	34,079	0	0	34,079	86,583
Donations	8,252	0	0	8,252	4,383
Membership Subscriptions	268	0	0	268	272
Branch support received from other Branches (see 2.1)	0	0	0	0	15,500
Door to door collection (from the Society)	25,559	0	0	25,559	26,739
Legacy (See note 2.2)	0	0	0	0	39,544
Miscellaneous	0	0	0	0	145

2.1 Branch Support

In the prior year we were incredibly grateful for the support provided by the RSPCA South Wiltshire (£8,000) and RSPCA Bournemouth Forest Branch (£7,500) which enabled us to continue our animal welfare work during the previous period.

2.2 Legacy

During the previous year ended 31 December 2019 we received 1 legacy to the total value of £39,544, this is from the estate of Mrs Flynn, we would personally again like to thank Mrs Flynn and her family for their contribution to our branch and our continued work.

During the period ended 31 December 2020, we received no legacies and had been notified of no further legacies (2019: none).

2.3 Miscellaneous

The miscellaneous income in the prior period relates to the return of expenses by our Animal Welfare Officer and a VAT adjustment relating to 2019.

3. Income from Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Charitable Activities	2,050	0	0	2,050	4,136
Rehoming Income	2,050	0	0	2,050	4,136

4. Income from Other Trading Activities

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Other Trading Activities	13,132	0	0	13,132	7,931
Animal Boarding – on off surplus	2,601	0	0	2,601	6,179
Animal Boarding – Ongoing (see 4.1)	10,531	0	0	10,531	1,752

4.1 Operating Lease Income

During the period we had two operating leases in place with Goddard Veterinary Group at Chingford Kennels, these are disclosed and discussed in further detail in note 12.1. At the end of the period, we had one outstanding sub-lease for one pen with RSPCA Essex Havering and Harold Hill Branch from September 2020. In the prior year, the branch sub-leased the use of our six pens with RSPCA Essex South West branch and had an ongoing license to occupy in place until November 2020. The pens have been sub-let since 1 November 2019.

Pens are leased at cost price excluding VAT and, hence, the branch does not make a profit or loss on the arrangement. The arrangement between Goddard Veterinary Group and the RSPCA London East Branch is an arm's length third party rate and hence the sub-lease is also at standard market rate for the use of these pens.

We have deemed the transaction to be an operating lease arrangement, as there is no transfer of ownership of the pens, and the amount paid does not represent a significant proportion of the pens' value.

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Total Operating lease payments due	997	0	0	997	9,636
Due in 1 year	997	0	0	997	9,636
Due between 1 to 5 years	-	-	-	-	-
Due over 5 years	-	-	-	-	-

The Branch was exempt from income tax, corporation tax and capital gains tax on income derived from its primary purpose trading and charitable activities.

5. Investment Income

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Investment Income	92	0	0	92	192
Bank interest	92	0	0	92	192

6. Expenditure on Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Charitable Activities	6,886	0	0	27,323	61,501
Vet fees	5,329	0	0	5,329	14,707
Animal Boarding costs	0	0	20,437	20,437	24,841
Animal Welfare Officer	0	0	0	0	18,997
Insurance	524	0	0	524	524
Software and Hardware	745	0	0	745	350
Legacy admin fees	0	0	0	0	989
Bank Charges	18	0	0	18	14
Trustee & Volunteer expenses (See Note 8)	271	0	0	271	293
Miscellaneous	60	0	0	60	788

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Governance	1,288	0	0	1,288	1,471
Accountancy and Independent Examination	652	0	0	652	750
Regulator fees	85	0	0	85	35
Branch Committee Contribution	551	0	0	551	551
Meeting & Travel Costs	0	0	0	0	135
Postage	0	0	0	0	0

6.1 Independent Examination fees

Our Independent examination is performed by Community 360. We note that Community 360 also provide bookkeeping services to the branch and also prepare the VAT returns on a quarterly basis, though no tax advisory services are provided.

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Accountancy and Independent Examination	652	0	0	652	750
Independent Examination	200	0	0	200	200
Other assurance services	0	0	0	0	0
Tax advisory services	0	0	0	0	0
Other financial services including accounting	452	0	0	452	550

As per the Independent Examiner guidelines, section 2.5, there are requirements in these circumstances which must be met. It has been noted below how this has been addressed.

“An examiner cannot independently review his or her own work and so the person who is the charity’s book-keeper cannot be the charity’s examiner. In very limited circumstances an organisation employing the examiner or the firm in which the examiner is a partner can provide both book-keeping and independent examination services provided all of the following criteria are met:

- the examiner is a member of one of the approved bodies (see Direction 1 and appendix 5) and that body has adopted/ is subject to the provisions of the Revised Ethical Standard 2016 issued by the Financial Reporting Council (FRC)*

Safeguard: All members of the team that complete examinations are sufficiently qualified as per Charities Act 2011 Section 145(4).

- there is documentary evidence in respect of the book keeping arrangements that the trustees had the necessary understanding to be ‘informed management’ and the trustees have made such judgments and decisions that are needed in relation to the presentation and disclosure of information in the financial statements (accounts) examined*

Safeguard: There is a Service Level Agreement in place with the RSPCA London East Branch, to which the Trustees have ultimate responsibility for the accounting and financial management of the Branch. Community 360 does not have access to the bank accounts.

- the independent examiner was not the book-keeper nor does the examiner report directly to the book-keeper*

Safeguard: Community360 uses a separate member of staff that has not been involved with any other services provided to RSPCA London East to complete the independent examination.

- the provision of book-keeping services and the fact that the examiner has applied the FRC’s Revised Ethical Standard are both disclosed in the independent examiner’s report “*

Safeguard: provision of book-keeping services and the fact that the Community360 has applied the FRC's Revised Ethical Standard is noted in the examiner's certificate.

7. Expenditure on Other Trading

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Other Trading	0	0	13,949	13,949	10,724
Animal Boarding – on off surplus	0	0	3,418	3,418	8,972
Animal Boarding – Ongoing (see 4.1)	0	0	10,531	10,531	1,752

8. Staffing

The branch did not directly employ any staff within the period. As a result of the charity have no pension obligations to disclose.

None of the Trustees of the branch are remunerated as part of their roles. Total expenses reimbursed to two Trustees during the year amount to £293 (2019: £293) and relate to travel and fundraising costs.

9. Funds

Analysis of movement of Funds for the year ended 31 December 2020:

	At 1 January 2020	Incoming Resources	Outgoing resources	Transfers between funds	At 31 December 2020
Unrestricted funds	113,413	49,353	(8,394)	18,269	136,103
Designated funds	41,700	0	(34,386)	(18,269)	25,583
Restricted funds	0	0	0	0	0
Total funds	155,113	49,353	(42,780)	0	161,686

Analysis of movement of Funds for the year ended 31 December 2019:

	At 1 January 2019	Incoming Resources	Outgoing resources	Transfers between funds	At 31 December 2019
Unrestricted funds	39,041	98,842	(73,697)	49,227	113,413
Designated funds	90,927	0	0	(49,227)	41,700
Restricted funds	0	0	0	0	0
Total funds	129,968	98,842	(73,697)	0	155,113

9.1 Purpose of designated reserves

The purpose of the designated reserve created is for the expected animal welfare costs associated with boarding, estimated on historical cost, for the coming 12 months.

10. Debtors

	2020	2019
	£	£
Debtors	6,799	18,433
Other Debtors	4,023	0
VAT Asset	2,075	10,831
Accrued Income	701	6,726
Prepayments	-	876

11. Cash and Cash equivalents

	2020	2019
	£	£
Cash and cash equivalents	155,856	141,620
Cash at Bank	155,856	141,620

12. Creditors due within a year

	2020	2019
	£	£
Creditors: Amounts falling due within one year	969	4,939
Creditors	-	983
Accrued Expenses	969	3,956

12.1 Operating Lease

We have two contracts in place with Goddard Veterinary Group, the first being for a total of 9 pens at £24,177 per annum for the period 1st December 2019 to 1st December 2021. Please also see the post-balance sheet event note.

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Total Operating lease payments due	22,162	0	0	22,162	46,339
Due in 1 year	22,162	0	0	22,162	24,177
Due between 1 to 5 years	-	-	-	-	22,162
Due over 5 years	-	-	-	-	-

The additional agreement in place with Goddard Veterinary Group is for the provision of 6 new pens for the period 17 November 2015 to 17 November 2020. An upfront cost of £20,000 was provided in order to receive a reduced payment of £876 (excluding VAT) per month. The total payment to Goddard's over this period constitutes £72,560. Over a straight-line apportionment this is £1,385 per month. Consequently, the contract came to completion at the end of 2020.

	Unrestricted funds	Restricted funds	Designated funds	2020 Total funds	2019 Total funds
	2020 £	2020 £	2020 £	2020 £	2019 £
Total Operating lease payments due	-	-	-	-	13,845
Due in 1 year	-	-	-	-	13,845
Due between 1 to 5 years	-	-	-	-	-
Due over 5 years	-	-	-	-	-

13. Contingent Liabilities

There are no contingent liabilities as at 31 December 2020 (2019: none).

14. Commitments

There are no capital commitments as at 31 December 2020 (2019: none).

15. Related Parties

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation. All of these transactions are at arm's length and the National Society is a separately registered charity.

We note that the Branch regularly works alongside other Branches within the immediate vicinity of the Branch area. These include most regularly RSPCA Essex South West; RSPCA Central, West and North East London; RSPCA Havering and Harold Branches. All of these transactions are at arm's length, and we do not believe there to be a significant influence or control exerted between the branches.

We had in place two contracts with the Goddards Veterinary Group at Chingford for the hire of 15 pens. During the period, Matt Cornell was appointed as a Trustee to the RSPCA London East Branch, during which time he was the General Manager at Chingford Kennels and then became a non-clinical procurement manager for the group. All contracts were already in place at the point of appointment and all transactions have been completed at arm's length.

Christine Beaumont-Kerridge was also a trustee for the following branches: RSPCA Central, West and North East London Branch. Jenny Beckman was also a trustee for the RSCA South East Branch.

16. Going Concern

The Trustees reviewed the charities plans in July 2021, as part of a budget review and were content that these plans were affordable and that the accounts should be prepared on a going concern basis.

We do not believe that the ongoing impact of COVID-19 calls into doubt the financial viability and sustainability of the branch which has been demonstrated throughout 2020 and into 2021. As a result of this, we do not believe there is a trigger which requires a detailed going concern assessment to be completed.

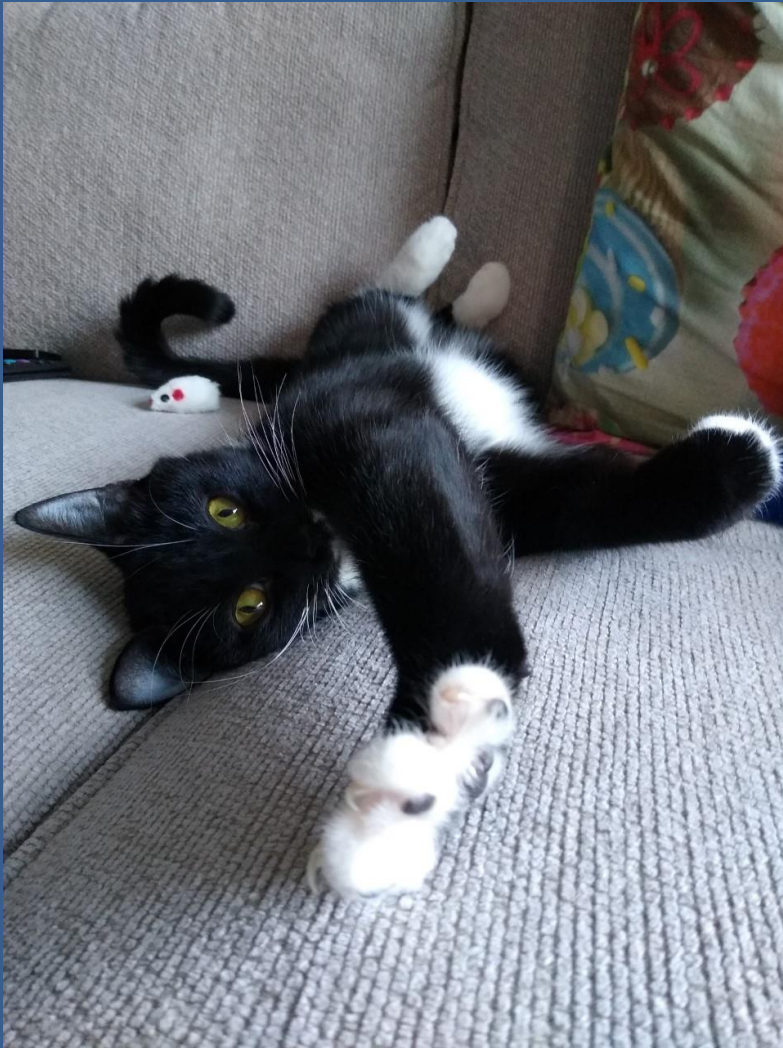
Our free reserves as at the 31 December 2020 is £135,903.

17. Post Balance Sheet events

Since the 31 December 2020, as a result of the impact of COVID-19, Goddards Veterinary Group made the hard decision to close the Chingford boarding facility on 14th May 2021. We are grateful for the years of support, care, and hours provided by the staff at Chingford and we will forever have a special relationship with them.

As a consequence, our operating lease has been shortened, with the expected end date of April 2021 accelerated impacting. This has been considered to be a non-adjusting event and hence no amendments have been made to the financial statements.

We are delighted to announce a new partnership with Bed and Biscuits in Romford, who have already been very helpful in the transfer and onboarding process.



Our Cover Star: Demi

Our cover star, Demi, came to us in October 2020 as a semi-feral cat from a multi-cat household. She was very wary of humans and underweight. Demi came in with two of her kittens, and three kittens from a previous litter. Demi was just ten months old.

We are pleased to say that, despite COVID19, we have successfully treated all of the cats and rehomed all of the kittens. Demi has blossomed in her foster home into the playful, affectionate cat she should be at her age, and is now ready to find her forever home.

[Facebook.com/rspcalondoneast](https://www.facebook.com/rspcalondoneast)

www.instagram.com/rspcalondoneast

[Twitter.com/RSPCALondonEast](https://twitter.com/RSPCALondonEast)

Royal Society for the Prevention of Cruelty to Animals London East Branch, registered Charity no. 285472



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