



RSPCA London East Branch
Annual report for year ended
31 December 2022

Registered Charity No. 285472

Table of Contents	1
Chairperson's Foreword	3
Vision, Mission, Values and Purpose	5
Structure, Governance & Management	5
Responsibilities	6
Trustees of the Committee of the Local Branch	6
Trustee Training	7
Pay and Remuneration	7
Risk Management	7
Assessment of our 2022 priorities	11
Our Performance	13
Intake, rehome and transfer	13
Our residents at the end of the period	14
Other welfare activities	14
Financial Review	15
Market Overview	15
Outlook	16
Going Concern	16
Reserves Policy	16
Exemptions from disclosure	17
Special thanks	17
Plans for Future Periods	19
Reference and Administrative Details	21
Bankers	21
Our Independent Examiners	21
Statement of Trustee Responsibilities	22
Independent Examiner's Report	23
INDEPENDENT EXAMINERS REPORT	23
Statement of Financial Activities	24
Balance Sheet	25
Notes to the financial statements	26

Chairperson's' Foreword

I am delighted to present the 2022 Trustees' Report and Financial Statements on behalf of the Royal Society for Prevention of Cruelty to Animals (RSPCA)'s London East Branch and Committee.

2022 proved to be another challenging year for both the Branch and the broader Charity Sector as we continued to operate through the aftermath of the pandemic and the uncertain economic outlook.

As a team, we continued to take our best practice and experience from previous years to improve our operations, with the support of the National Society, to deliver the best possible animal welfare in the restricted environment with limited resources.

Through 2022 we saw an increasing demand from members of the public asking for us to rehome their animals and/or provide financial support to assist them in caring for their pets. We continue to work closely with Bed and Biscuits our boarding facility to meet the increased demand while supporting the food banks in the local areas to provide essential pet food to the community.

We also saw a slowdown in the public wanting to adopt or volunteer, which we suspect was due to people returning to work and have less flexibility in their schedules. We also saw some reluctance in adopting black cats but through social media and dedication of our team we continue to find new loving homes for the cats that came to our care.

Our overarching priorities remain to support the inspectorate, rehome the animals and provide the public with ongoing animal welfare support. We will continue to adapt to the changing trends and demand to help as many animals (and people) as possible in the East London area.

Last but not least, I'd like to take the opportunity to say a big thank you to Mark Wright our former Chairman who led us through most of the 2022 til October. While we were sad to see Mark go we were very pleased for him as he joined the Board of Trustees of the National Society and continues his service for RSPCA, enabling us to work more closely with the National Society.



Candy Bowles

Chairperson



RSPCA London East Branch 2022 at a glance

62 Animals



31 Animals

We found 57 cats their



50 cats

84 virtual home visits



Hundreds of volunteer hours

RSPCA London East Branch

Vision, Mission, Values and Purpose

Our **Vision** is a world where all animals are respected and treated with kindness and compassion. Our **Mission** is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

Offering 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 our main activities undertaken.

Everything we do is guided by the values of the National Society:

Our values

Our values for our employees, volunteers, trustees, branches and future members of our Community Engagement Programme guide everything that we do. They also guide how we work to rescue and care for animals and how we work with individuals, families, communities and other organisations.

We are compassionate:

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

We are 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.

We are 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, and advocate for all animals at risk of harm.

We are expert:

we have expert knowledge which we willingly share, we act on the basis of evidence, we underpin our decisions and actions with science, data and experience.

We act with integrity:

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

Our ultimate goal 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 National Society.

Structure, Governance & Management

The London East Branch is one of the local branches of The Royal Society for the Prevention of Cruelty to Animals (RSPCA) (referred throughout 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 (2012 version, as updated in August 2022). Its legal basis is recognised under the RSPCA Act 1932 and is provided for in the National Society's rules. Rule¹ XI of the Society's rules contains a

¹ 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. We note that an amendment to

RSPCA London East Branch

number of obligatory provisions regarding Branches, including the requirement that the Branch rules are approved by the Council.

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

Trustees of the Committee of the Local Branch

The following trustees were appointed during the year:

- Candy Bowles (Chair)
- Anjalika Bardalai (Deputy Chair)
- Josie Woodward (Secretary)
- Mark Wright (resigned)
- Caroline Nurse (Treasurer)
- Natalie Chopra
- Joanne Skolnick - co-opted 28 November 2022
- Andrea Bissett - co-opted 28 November 2022 (resigned)
- Nelly Murray - co-opted 28 November 2022 (resigned)



Below are the other trustee's appointment and movements since January 2022:

- Nelly Murray (resigned on 13 April 2023)
- Andrea Bissett (resigned on 14 June 2023)

Following the resignation of Katya Miryanova, Josie Woodward was appointed the Branch Secretary and Caroline Nurse was appointed as the Treasurer in October 2021.

Mark Wright was also the Society's Regional Representative and Chair for London Regional Board and was a member of the Branch Affairs Committee. He resigned in Oct 2022 to join the National Society.

Responsibilities

We as trustees of 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.

the branch rules was passed by the National Society on 16 March 2022 and further amendments were made in 2022 following conclusion of the branch partnership workstream; we expect some further amendments in 2023. 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 the next AGM. All Committee members must be Branch members for a minimum of three months on appointment.

RSPCA London East Branch

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 and as updated in 2019.

Trustee Training

As part of becoming a trustee each trustee is required to attend an induction completed by a branch Trustee(s). 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 a risk management policy in place 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 a risk crystallising, 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 proportion control 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:



RSPCA London East Branch

Risks	Mitigation / Management
<p>Time limitations of Trustees</p> <p>Trustees do not have enough time to perform their responsibilities, roles and actions to the best of their ability.</p>	<p>Trustees are seeking to increase the volunteer and trustee base in order to meet the growing demand.</p> <p>The branch is considering incorporating within the upcoming period, at which point employees could be considered to support animal welfare work and wider branch operations.</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 three new trustees in 2022 and continue to advertise and seek to recruit new trustees to join our branch. At the time of report writing we are considering new applications. As trustees are onboarded periodically this reduces the succession risk and the potential rollover risk of trustees all stepping down at the same time.</p> <p>Additionally, the National Society reduced the branch minimum trustee requirement from 7 to 5 which reduces the risk of us falling below the required number of trustees.</p>
<p>Lack of volunteers/branch resources</p> <p>Inability to recruit and retain volunteers to support in the operations of the branch.</p> <p>Lack of capacity to deliver services to all the most abused and neglected animals in need with high levels of veterinary and recuperation needs. Particularly those within the Inspectorate.</p>	<p>Please refer to 'Time limitations of Trustees'.</p>
<p>Split of boarding and veterinary arrangements</p> <p>Under the new boarding provider, the veterinary and boarding is split. Hence there is a risk of fall in welfare standards delivered and timeliness of veterinary care 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's Dagenham clinic for veterinary services. Both have been working and operating effectively to date and supporting us in delivering a high level of animal welfare.</p> <p>Transportation between the two sites is supported by our volunteer drivers and PBE staff. However,</p>

RSPCA London East Branch

	demand might exceed availability and we continue to monitor the situation and recruit additional resources where required.
Sharp fall in donations Fall in individual donations limiting our resources in providing the service	We continue to monitor the impact on donation income with the economic uncertainty. We are also working on diversifying our income sources including applying for grants, fundraising at the shops, looking for match-funding schemes in addition to individual donors.
Increase cost base Cost of providing care to the animals has been rising due to cost of treatment and drugs are also growing.	We continue to actively monitor our costs and seek opportunities to improve operational efficiencies to enable us to maximise deployment of our financial resources to support the branch strategy.
Number of animals supported declines A fall in the level of services we can provide due to operational or financial issues.	We continue to assess our level of animal support and seek to care for as many animals as possible. The branch has sought to manage the impact of the cost of living crisis and subsequent pet surrenders to the best of its ability. We aim to permanently increase our boarding capacity in 2023. We are considering further options as to how to expand our animal welfare operations going forward.

Activities and Public Benefits

We undertake the following activities to promote animal welfare:

Neutering and microchipping 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



RSPCA London East Branch

financial difficulties or pass away. We also provide advice to members of the public on animal welfare related queries.

As well as providing education, information and advice, the RSPCA rescues animals in distress and enforce laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. The National Call Centre accepts complaints about animals in distress 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, microchipping, flea and worming treatment, 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 2022 we had the benefit of over 1,000 hours of volunteer work.

Assessment of our 2022 priorities

Our strategy continues to consist of the following five 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 2020 annual accounts and have assessed and evaluated our performance and priorities.

RSPCA London East Branch

Priority	Initiatives (2022)	Progress
1	Grow the number of trustees to 10 by 2023	Three trustees joined us during the year but one of them stepped down in October. Our recruitment is ongoing at the time this report was being written.
	Adopt our own policies	This is an ongoing process to make sure our policies are fit for purpose.
	Put in place an induction and training programme for trustees	This is an ongoing process to make sure our trustees have the toolkits to operate and to deliver the services of the branch.
2	Increase the number of animal intake	With our animal welfare process, the new boarding facility, additional pen space 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 assist where we can, so that they have more capacity to deal with other more urgent priorities.
	Assess if the branch should expanding the range of animals the branch takes in	This is an on-going discussion. We have received requests to help other animals. We will continue to consider but in the near term due to lack of facilities and resources we will not accept other animals yet.
	Continue post-adoption support	We continue to follow up with adopters twice following adoption, and ensure adopters know that they are able to come back to us with any questions. Goddards provide free advice for our adopters in connection with follow up queries or care.
3	Put in a place a fundraising plan	We have implemented the fundraising calendar approved for 2022 which included a small prize draw in April, the Royal Park Half Marathon in October 2022 and fundraising days at London Bridge Underground Station and the Pets at Home in Camden.

RSPCA London East Branch

Priority	Initiatives (2022)	Progress
3	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 raise awareness in the London East areas.
	Develop corporate sponsorships/ partnerships	We will continue to build the relationship with Pets At Home. We also have plans to target businesses based in East London.
	Assess the business case of online retail proposition.	A small team of trustees will look into the online retail opportunity. We have set up accounts on relevant platforms including Paypal and ebay for that purposes..
4	Grow the members base of the Branch	This is an ongoing focus of the branch to expand our supporter base, to increase our reach and strengthen our relationship with our supporters especially in our catchment areas.
	Increase the number of volunteers	Volunteers play a very critical role in delivering the services and the objectives of the branch. This is a key focus of the branch to expand our capacity and capabilities.
	Introduce an engagement with the volunteers	Ongoing volunteer-related initiatives will enable us to strengthen relationships with our volunteers. We have recruited a new Volunteer Coordinator to help us manage the relationships.
5	Pilot the rollout of an education programme with support from the National Society to the schools within the London East area	<p>We are working on the plan to engage with the schools in our catchment area.</p> <p>The Branch will continue to support the programmes of the Society and their campaigns via social media.</p>

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.

RSPCA London East Branch

The Animal Welfare Committee, comprising a number of trustees, continues to have responsibility for all animal welfare related activities. This includes liaising with the RSPCA Inspectorate; providing advice to members of the public in connection with both wildlife and owned animals; and taking in cats and providing care as needed right through to finding homes for them. The Committee oversees all vet treatment and behavioural assessment.

We have developed our relationship with our boarding provider, Bed and Biscuits, and have now embedded our intake and rehoming processes. This relationship has given us scope to take in a greater number of cats and ensure a high standard of care. We have also similarly developed our relationship with Goddards Veterinary Group, Dagenham, and have been able to ensure our cats are always able to receive prompt veterinary treatment of a high standard. Vaccine shortages during the period were managed and we were able to fully vaccinate all our cats prior to rehoming. One of our trustees attained a Level 3 NVQ in Feline Care, Behaviour and Welfare in order to further support and improve the welfare of our cats.

Over the year, an increasing number of cats were brought in to us via the inspectorate. There was also hugely increased demand from members of the public for us to take in unwanted pets (on average, nine requests per month in 2022). We continue to take in the majority of our animals from the inspectorate and Logistics team, but continue to also take in animals from members of the public where we believe there is an imminent welfare concern. There has been a general decrease in demand to rehome, with it proving difficult to rehome less popular cats such as those that are older or with medical issues. We are typically able to rehome cats within 6 weeks of their arrival.

We continue to expand our fostering network, and have seen a high level of interest in this area. We will continue to carry out home visits virtually, as this has proved very successful. Our animal intake and rehoming figures have improved this year.

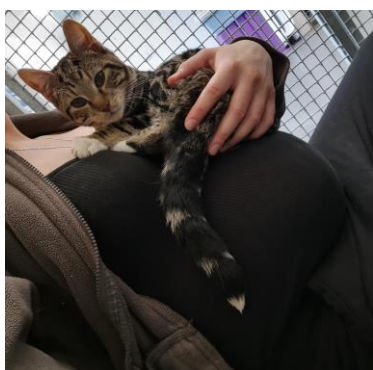
Intake, rehome and transfer

The following table summarises our animal intake, rehome and transfers in 2021 and 2022:

Category	2022	2021
Intake		
Opening	13	3
Welfare concern via the RSPCA Society's Inspectorate	40	42
Branch Welfare Concern	13	6
Transferred via RSPCA Animal Logistics (previously Networking) or from other RSPCA Branches	5	8
Pet Retreat, Home for Life or Born in Branch care	4	-
Returns	-	-
Total intake	62	56

RSPCA London East Branch

Category	2022	2021
Rehome and Transfers		
Rehomed	57	43
Transferred to other RSPCA animal centres	-	1
Transferred to non RSPCA rescues	-	-
Passed away	1	-
Put to sleep	3	1
Other	1	-
Total rehome and transfers	62	45



All of our animals saw our wonderful vet regularly (typically weekly) 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 three of our animals to sleep to minimise their suffering from multiple medical conditions (Helga, who had multiple mouth tumours; Morgan, who had advanced blood cancer; and Terence, a kitten who had cerebellar hypoplasia and worsened to the point of extreme distress).

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

Our residents at the end of the period

Category	2022 animals	2021 animals
Foster care	5	2
Private Boarding	8	11
Total	13	13

Other welfare activities

Category	2022 animals	2021 animals
Home visits	84	71
Microchipping	50	29
Neutered	31	20

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

RSPCA London East Branch

As society adapted to living with COVID-19, the branch, the wider RSPCA and the whole charity sector continued to evolve day to day operations to support increased requests for support in rehoming, requests for financial aid and food for animals and hybrid working.

Consequently, we continued to offer remote home-visits and adoptions with an increase in post-adoption visits which increased our ability to rehome the cats in our care.

Our private boarding costs increased from £23,451 in 2021 to £39,935 in 2022 as our private boarding costs increased reflecting the full year impact of switching to a new cattery in May 2021 and an increase in animal welfare activity. In addition, our veterinary and medicine costs increased from £11,405 in 2021 to £23,305 in 2022 as we significantly increased our animal welfare activities.

Total income for the year was £69,515 (2021: £44,844). Total expenditure for the year was £73,327 (2021: £38,677). In 2022, our income exceeded our expenditure, which created a deficit of £3,812 (2021: surplus of £6,167).

Our cash balance decreased from £163,998 in 2021 to £135,186 in 2022 to and is supported by a total funds balance of £164,041 (2021: £165,606).

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

Market Overview

At 24 February 2022, the UK charity sector was valued at £48.9bn, compared to £45bn at 3 August 2021. During 2017 to 2022, the sector declined at a compound annual rate of 2.9%²

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.

The long-term impact of the COVID-19 pandemic is hard to assess across the sector, but the Charity Commission's COVID-19 Survey 2021 predicts³:

- Ongoing challenges with long-term funding (particularly in light of high inflation and rising living costs)
- Reduced access to volunteers (which may be reversing as working patterns adjust to the new normal)
- Digital strategy is a priority, with increasing use of social media, digital fundraising, hybrid working, cyber security and other tech-enabled advancements

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

² Ibisworld.com. 2022. *IBISWorld - Industry Market Research, Reports, and Statistics*. [online] Available at: <https://img2.ibisworld.com/united-kingdom/market-research-reports/charities-industry/> [Accessed 27 June 2022].

³ Charitydigital.org.uk. 2022. <https://charitydigital.org.uk/topics/topics/facts-about-the-charity-sector-in-2022-10064> [Accessed 27 June 2022]

RSPCA London East Branch

Outlook

We have continued to see strong support from the public through fostering, rehoming and donations. However, we are expecting an impact in the 'door to door' financial support that we receive from the national society in 2023, due to the limited opportunity over the last 2 years for the Society to fundraise. So the impact of COVID-19 will continue to be felt by the branch in 2023.

In addition, we anticipate that there will be an increased need for rehoming and financial support for veterinary services as high inflation and rising living costs put increased pressure on the finances of households.

We are aware of this risk and are continuing to create new sources of fundraising in 2022 such as the Royal Parks Half Marathon and Aviva Community Fund. 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.

Reserves Policy



As of 31 December 2022, free reserves were £130,111 (2021: £141,107), which is equal to our unrestricted reserves. Free reserves are calculated as total funds less restricted reserves and 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	2021 £	2022 £
Unrestricted Funds	141,107	125,590
Restricted Funds	-	15,000
Designated Funds	26,746	23,451
Total Funds	167,853	164,041

RSPCA London East Branch

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 2.6 times the threshold, based on the level of expenditure in 2022.

At the end of 2022, the branch held £15,000 as designated funds relating to a grant received from Battersea. 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 well deserved for the following individuals and companies that have supported us during the period:

- **Battersea Cats and Dogs Home** who provided us with a grant of £15,000 to support our plan to increase our capacity and continue vet care, a place on their Intensive Cat Rehoming and Welfare Academy course, and continued peer support;
- **Aviva**, whose Community Fund has provided generous funding to support our animal care;
- **Pets at Home** for their regular generous donations of food; and;

RSPCA London East Branch

- **Goddard's Veterinary Group's Dagenham Branch and Bed and Biscuits Noak Hill**, for their staff's exceptional love and care of our animals.



Plans for the 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 (2022)	Progress
1	Grow the number of trustees to 10 by 2023	We are still reviewing applications. We will implement the new trustee recruitment toolkit released by the National Society.
	Adopt our own policies	This is an ongoing process to make sure our policies are fit for purpose.
	Put in place an induction and training programme for trustees	This is an ongoing process to make sure our trustees have the toolkits to operate and to deliver the services of the branch.

RSPCA London East Branch

2	Increase the number of animal intake	With our animal welfare process, the boarding facility and the 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.
	Assess if the branch should expanding the range of animals the branch takes in	A small team of trustees will be appointed to review this in 2021/2022.
	Put in a place a fundraising plan	We have approved a fundraising calendar for 2022. We have kick started the fundraising in April with a small scale prize draw. We will take part in the Royal Park Half Marathon.
	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 raise awareness in the London East areas.
	Develop corporate sponsorships/ partnerships	We will continue to build the relationship with Pets At Home. We also have plans to target businesses based in East London.
4	Assess the business case of online retail proposition.	A small team of trustees will look into the online retail opportunity.
	Grow the members base of the Branch	These are ongoing focuses of the branch to expand our supporter base, to increase our reach and strengthen our relationship with our supporters.
	Increase the number of volunteers	Volunteers play a very critical role in delivering the services and the objectives of the branch. This is a key focus of the branch to expand our capacity and capabilities.
5	Introduce an engagement with the volunteers	Ongoing volunteer-related initiatives will enable us to strengthen relationships with our volunteers.

RSPCA London East Branch

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 124 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 2021 have been prepared and approved by all Trustees of the RSPCA London East Branch and signed by our Treasurer (Caroline Nurse) on our behalf.



Caroline Nurse

Trustee and Treasurer

Date: 31 October 2023

RSPCA London East Branch

Independent Examiner's Report

RSPCA LONDON EAST BRANCH
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of RSPCA London East Branch for the year ended 31 December 2021.

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: 22/11.2023

RSPCA London East Branch

Statement of Financial Activities

For the year ended 31 December 2022

	Notes	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
Ordinary Income						
Donations and legacies	2	40,191	-	-	40,191	40,068
Charitable activities	3	5,667	15,000	-	20,667	3,770
Other Trading Activities	4	-	-	-	-	997
Investments	5	48	-	-	48	9
Total Income		45,906	15,000	-	60,906	44,844
Expenditure on:						
Raising funds	-	(429)	-	-	(429)	(729)
Charitable activities	6	(48,675)	-	(24,820)	(73,495)	(40,105)
Other trading activities	7	-	-	-	-	-
Total Expenditure		(49,104)	-	(24,820)	(73,924)	(38,677)
Net incoming/(outgoing) resources before transfers		(3,198)	15,000	(24,820)	(13,018)	6,167
Transfers between funds	9	(21,525)	-	21,525	-	-
Net movement in funds		(24,723)	15,000	(3,295)	(13,018)	6,167
Reconciliation of funds:						
Total funds brought forward	9	141,107	-	26,746	167,853	161,686
Total funds carried forward	9	116,384	15,000	23,451	154,835	167,853

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.

RSPCA London East Branch

Balance Sheet

As at 31 December 2022

	Notes	2022	2021
		£	£
Current Assets			
Debtors	10	27,223	3,596
Cash and cash equivalents	11	135,187	163,998
Liabilities			
Creditors: Amounts falling due within one year	12	4,835	(1,988)
Net Current Assets or Liabilities	-	167,245	165,606
Creditors: Amounts falling due after more than one year	-	(12,410)	-
Net Assets or Liabilities	-	154,835	165,606
Funds of the Charity			
Unrestricted Funds	9	116,384	161,522
Restricted Funds	9	15,000	-
Designated Funds	9	23,451	4,084
Total Funds	-	154,835	165,606

These financial statements were approved by the Board of Trustees on 31 October 2023 and were signed on their behalf by:



Caroline Nurse

Treasurer

Notes to the financial statements

For the year ended 31 December 2022

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 is 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.

RSPCA London East Branch

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 any 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 installments 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 benefits 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

RSPCA London East Branch

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 relate 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	2022 Total funds	2021 Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Donations and Legacies	40,191	-	-	40,191	40,068
Door to door collection (from the Society)	23,218	-	-	23,218	24,134
Donations	16,361	-	-	16,361	6,935
Membership Subscriptions	215	-	-	215	454
Legacy (See note 2.1)	-	-	-	-	5,000
Miscellaneous	397	-	-	397	139

RSPCA London East Branch

2.1 Legacy

During the period ended 31 December 2021, we received one legacy to the total value of £5,000 from the Estate of Mr Roworth. We would like to like to thank Mr Roworth for his contribution to our branch and our continued work.

During the period ended 31 December 2022, we received no legacies and had been notified of no further legacies.

2.2 Miscellaneous

The miscellaneous income in the prior period relates to insurance commission received on PetPlan policies entered into by adopters after their free trial period.

3. Income from Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	2022 Total funds	2021 Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Charitable Activities	5,667	15,000	-	20,667	3,770
Rehoming Income	5,667	-	-	5,667	3,770
Awards and grants	-	15,000	-	15,000	-

4. Income from Other Trading Activities

	Unrestricted funds	Restricted funds	Designated funds	2022 Total funds	2021 Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Other Trading Activities		-	-		997
Animal Boarding – on off surplus		-	-		997
Animal Boarding – Ongoing (see 4.1)		-	-		-

4.1 Operating Lease Income

From January to May 2021, we had two contracts in place with Goddards Vetinary Group for the use of 9 pens in Chingford at a total of £24,177 per annum. Goddards closed their operations in Chingford in April 2021.

RSPCA London East Branch

In May 2021, the branch entered into a two-year lease with Bed & Biscuits Kennel & Cattery for the use of seven pens at a cost of £24,820 per annum. We expect to renew the lease in June 2022.

During 2021, we also entered into a ad-hoc sub-lease arrangement with the Essex Havering & Harold branch, who also leased pens from Chingford between January and May 2021 at a cost of £997. The Essex Havering and Harold branch reimbursed the branch for this amount.

During 2022, we rented additional pens from Bed and Biscuits on an ad hoc basis to increase our capacity to meet the animal welfare needs of our branch.

Pens are leased at cost price excluding VAT and hence, the branch does not make a profit or loss on the arrangement. The arrangements with Goddard Veterinary Group and Bed & Biscuits Kennel & Cattery are at arm's length third party rates.

We deem the transactions to be operating leases 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	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Operating lease payments due	-	-	(12,410)	(12,410)	(35,162)
Due in 1 year	-	-	(12,410)	(12,410)	(24,820)
Due between 1 to 5 years	-	-	-	-	(10,342)
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	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Investment Income	48	-	-	48	9
Bank interest	48	-	-	48	9

RSPCA London East Branch

6. Expenditure on Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Charitable Activities	(44,380)	-	(24,820)	(69,200)	(37,389)
Vet fees	(25,161)	-	-	(25,161)	(11,405)
Animal Boarding costs	(15,115)	-	(24,820)	(39,935)	(23,451)
Insurance	(604)	-	-	(604)	(524)
Software and Hardware	-	-	-	-	(223)
Legacy admin fees	-	-	-	-	(125)
Bank Charges	(66)	-	-	(66)	(16)
Trustee & Volunteer expenses (See Note 8)	(360)	-	-	(360)	(65)
Awards and grants	-	-	-	-	(1,500)
Miscellaneous	(3,074)	-	-	(3,074)	(80)

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Governance	(4,295)	-	-	(4,295)	(2,197)
Accountancy and Independent Examination	(456)	-	-	(456)	(519)
Dues and subscriptions	(300)	-	-	(300)	(300)
Branch Committee Contribution	(3,308)	-	-	(3,308)	(1,378)
Meeting & Travel Costs	(165)	-	-	(165)	-
Postage	(66)	-	-	(66)	-

RSPCA London East Branch

6.1 Independent Examination fees

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

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Accountancy and Independent Examination	(621)	-	-	(621)	(519)
Independent Examination	(183)	-	-	(183)	(200)
Other assurance services	-	-	-	-	-
Tax advisory services	-	-	-	-	-
Other financial services including accounting	(438)	-	-	(438)	(319)

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 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*

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*

RSPCA London East Branch

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	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Other Trading	-	-	-	-	997
Animal Boarding – on off surplus	-	-	-	-	997
Animal Boarding – Ongoing (see 4.1)	-	-	-	-	-

8. Staffing

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

None of the Trustees of the branch are remunerated as part of their roles. Total expenses reimbursed to Trustees and volunteers during the year amounted to £360 (2021: £331) and relate to travel and fundraising costs.

9. Funds

Analysis of movement of Funds for the year ended 31 December 2022:

	At 1 January 2022	Incoming Resources	Outgoing resources	Transfers between funds	At 31 December 2022
Unrestricted funds	141,107	54,515	(48,507)	(21,525)	125,590
Restricted funds	-	15,000	-	-	15,000
Designated funds	26,746	-	(24,820)	21,525	23,451
Total funds	167,853	69,515	(73,327)	-	164,041

RSPCA London East Branch

Analysis of movement of Funds for the year ended 31 December 2021:

	At 1 January 2021	Incoming Resources	Outgoing resources	Transfers between funds	At 31 December 2021
Unrestricted funds	135,903	44,844	(16,978)	-	163,769
Restricted funds	-	-	-	-	-
Designated funds	25,783	-	(21,699)	-	4,084
Total funds	161,686	44,844	(38,677)	-	167,853

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

	2022	2021
	£	£
Debtors	27,223	3,596
Other Debtors	15,000	997
VAT Asset	1,962	2,580
Accrued Income	10,261	19
Prepayments	-	-

11. Cash and Cash equivalents

	2022	2021
	£	£
Cash and cash equivalents	135,187	163,998
Cash at Bank	135,187	163,998

RSPCA London East Branch

12. Creditors due within a year

	2022	2021
	£	£
Creditors: Amounts falling due within one year	4,835	(1,988)
Creditors	7,466	(1,093)
Accrued Expenses	(2,631)	(895)
VAT liability	-	-

12.1 Operating Lease

In May 2021, the branch entered into a two year lease with Bed & Biscuits Kennel & Cattery for the use of seven pens at a cost of £24,820 per annum. We expect to renew the lease in June 2022.

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Operating lease payments due	-	-	(12,410)	(12,410)	(35,162)
Due in 1 year	-	-	(12,410)	(12,410)	(24,820)
Due between 1 to 5 years	-	-	-	-	(10,342)
Due over 5 years	-	-	-	-	-

13. Contingent Liabilities

There are no contingent liabilities as at 31 December 2022 (2021: none).

14. Commitments

There are no capital commitments as at 31 December 2022 (2021: 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.

16. Going Concern

The Trustees reviewed the charities plans in May 2022, 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. Our free reserves as at 31 December 2022 is £130,111



Our Cover Stars: Maggie, Rudolf and Blitzen

Our cover stars, Maggie and her two kittens Rudolf and Blitzen, came to us in December 2022. Mum Maggie was found in a park with the newborns - sadly one kitten had already passed away. It was freezing and so unsafe for Mum and newborns to be out in the open. Luckily a kind member of the public called us and an inspector came out to pick them up, then brought them in to us. They had a thorough check up and Maggie was a wonderful Mum, though starving hungry and very underweight. Everyone got a good feed and could finally relax in a warm, safe, caring environment.

This just serves to highlight the importance of neutering. Mum and kittens would have suffered greatly if left to their own devices, if they survived at all. While Maggie was a caring Mum, it means she is then in with us for at least 3-4 months while her kittens grown up, move on, and she becomes ready for neutering. We urge everyone to adopt and not shop when there are so many rescue kittens already needing homes, and to neuter to save cats like Maggie her long road before getting her own forever home.