



Registered charity no 248489



Central & North East London Branch
Registered Charity No: 248489

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS CENTRAL, WEST & NORTH EAST LONDON BRANCH**

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2018

CHARITY REGISTRATION NUMBER 248489

The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch

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The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch Annual Report of the Management Committee

The Committee presents its annual report and the accounts for the year ended 31 December 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch, 355 Archway Road, Highgate, N6 5AA is registered with the Charity Commission (No. 248489) and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

AUDITOR

John Lee
Lee & Co Chartered Accountants
26 High Street, Rickmansworth,
Hertfordshire, WD3 1ER

MAIN BANKERS

National Westminster Bank PLC
St. James's and Piccadilly Branch,
208 Piccadilly, London, W1A 2DG.

Web Address: www.rspcacentrallondon.org.uk

The charity is administered by a management committee, currently comprising:

Chairperson	- Linda Bowran nee Peryer
Secretary	- Jennifer Cranston
Treasurer	- Christine Beaumont-Kerridge
Other members	- Dan Caines, Lindsay Davis, Jane Kirkby, Kate Pun, Fraser Wright.

An AGM was held on 25th June 2018 when all existing trustees including Vicki Watson stood for re-election and were elected. (Amanda Perry had resigned in December 2017 so did not stand). In addition Kate Pun stood as the seventh trustee and was elected. However due to a technicality in eligibility criteria an EGM was held on 31 January 2019 to affirm the appointments. Vicki Watson did not stand for the Committee at the EGM but Lindsay Davis and Dan Caines stood for the first time and were elected. All other trustees served throughout the period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

RSPCA Central, West & North East London Branch is a charity constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches. Committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the Committee until the next annual general meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made and conveyed to the staff and volunteers for actioning. The day-to-day running of the shops is delegated to the shop managers under the supervision of the Branch Manager Colette Jensen and the Shops Coordinator Margaret Davies. Colette Jensen also oversees all human resources and health & safety matters. The animal welfare work is delegated to the Animal Welfare Officers and Animal Care Officers and volunteers under the supervision of Colette Jensen.

The branch has carried out a risk assessment and identified the following key risks:

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

The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks.

The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. A health and safety audit is undertaken by independent experts Acton Jennings annually with whom the Branch have a human resources and health and safety contract for advice and insurance.

**The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch
Annual Report of the Management Committee continued**

OBJECTS, OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

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

Our Key Strategic Aims are:

1. Welfare Aim : rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals
2. Prevention Aim: prevent suffering and cruelty and animals being born into an uncertain future
3. Advocacy Aim: Encourage legislation and policies to protect and enhance animal welfare
4. Organisational Aim: run a financially sustainable, digitally enabled Branch with the right systems, processes and governance
5. Income Generation Aim: Diversify our income streams and attract new supporters
6. People Aim: To ensure we have a motivated workforce with the right skills operating in a safe, progressive, open and empowering culture

The principal activities of the Branch to further our strategic aims are:

1. Welfare Aim:

Running the Emergency Fostering Unit with maximum turnover and veterinary capacity and ability to help animals which are difficult to handle and rehome.

Running Enfield Cattery with maximum rehoming capability to ensure a space is always available for a cat in need. We aim to extend facilities to maximise use of space and to temporarily house other species including rabbits and small furies.

Running an extensive fostering scheme to protect the most vulnerable animals from shelter risk including kittens, elderly, sick, convalescing and to allow unhomeable animals with remaining quality of life to live out their pain free lives.

Operating our feral/timid stables resiting programme to prevent the need for euthanasia of cats not suited to a domestic environment. Via the Society for Neutering Islington's Pussies (SNIP), we regularly resite feral cats to suitable stables where they are fed twice daily and receive adequate veterinary care.

Operating our outreach programme 7 days per week, 365 days per year to help the most abused, neglected, vulnerable and at risk animals in the most deprived communities in London.

Providing community support and regular welfare visits to ongoing pockets of need e.g. stabilising multi-cat households with ongoing support including managing the local stray population that builds around them e.g. distribution of dog coats and water bowls for homeless peoples' dogs

Supporting the Inspectorate by accepting animals for rehabilitation and rehoming and providing finance for rescue equipment

Supporting other branches with finance, training and seconded staff to grow animal welfare capability

Operating a dog rescue and assessment operation through specialist kennels in recognition of the skills needed in handling rescue dogs and the risks involved in dealing with ex fighting dogs or guard dogs, ensuring we never have to turn away a dog in desperate need

Supporting the Harmsworth Hospital with equipment and networking out of recovering animals and allowing use of our dental suite

Supporting other charities and rescues by allowing use of our dental suite and by operating the London Animal Rescue WhatsApp Group to share workload, resources and advice and enhance emergency rescue capability.

2. Prevention Aim:

Utilising two private veterinary practices for trap, neuter, return programmes to minimise kittens born on the streets into an uncertain future.

Operating the C4 Free Neutering for Cats Scheme (Greater London), now in its 20th year, in conjunction with the Cats Protection, The Mayhew Animal Rescue Home, Animal Aid & Advice, Cat Action Trust 1977, The Society For Neutering Islington's Pussies (SNIP), Battersea Dogs & Cats Home, Wood Green Animal Shelter and other RSPCA branches and charities utilising the spare capacity of over 230 participating vets across Greater London. We offer free and affordable neutering programmes to owners and small rescue unable to afford to pay in full or in part.

Utilising our outreach programme to educate and support pet owners and to ask the public we help to spread the word by leafleting on our behalf.

Enhancing our schools programme / education programme including starting up the Wellness Centre at Enfield Cattery to educate pet owners in correct animal care (particularly for rabbits, often the most poorly cared for pets).

**The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch
Annual Report of the Management Committee continued**

3. Advocacy Aim:

Supporting HQ campaigns via shops and social media including petitions, posters, MP letter and email campaigns and key messages

Providing donations to our International Department where the impact of even modest expenditure can improve the lives of billions of animals worldwide

Practising and promoting ethical investment, seeking to encourage respect for the species with which we share this planet.

4. Organisational Aim:

Maintaining governance fit for purpose and in line with best practice

Maintaining strong financial controls with internal audit procedures

Maintaining compliance with all relevant legislation and best practice including GDPR and Health and Safety

Protecting and maximising the use of all assets

5. Income Generation Aim:

Maximising our charity shop income

Diversifying our income: fundraising capability to be increased through a sub-committee

6. People Aim:

Developing a volunteer strategy to maximise recruitment and retention

Establishing a workforce feedback system and clear whistle blowing policy

Maintaining a strong safeguarding policy

Providing RVC student vets and other students that work with us the best experience possible to take out into commercial vet practices and rescue facilities

PUBLIC BENEFIT

Our 7 days per week, 365 days per year outreach and care programme focuses on providing emergency care for those animals which have been mistreated, neglected or abandoned, strays unable to cope with free living and animals at risk. We take in lost animals and take steps to reunite them with owners. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and animals straying and posing a risk to themselves and to people through road traffic accidents. The public knows that we assist animals in need and whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for owner as well as pet.

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate, as well as providing education, information and advice, rescues the most abused and neglected animals at the extreme end of suffering and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

The operation of the C4 Free Neutering for Cats Scheme across Greater London benefits those members of the public on low income by giving them financial help and promoting responsible pet ownership. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner. Our neutering projects aim to neuter those pets of owners who find themselves unable to use conventional charity or other facilities due to lack of funds, transport or mobility. We particularly focus on those animals experiencing problems which would be solved in part or in full by neutering, such as aggression and fight injuries, unwanted and phantom pregnancies, and straying. An uncontrolled stray cat population can create a noise nuisance and environmental health problem to residents in the area and cause human distress at seeing hungry and sickly cats and kittens living on the streets and with an uncertain future.

The Branch continues to help animals of owners who are unable to afford to pay veterinary fees but are ineligible for existing RSPCA or other charity facilities.

We aim to help the most desperate and difficult of dogs that come to our attention by accepting them into our emergency assessment system to avoid them ending up in the fighting circuit or as gang dogs. These are usually bull breeds which have fallen into neglectful or vicious hands and need careful assessment and retraining to ensure they can become safe pets. Our thanks go to Gables Farm Kennels and the Goddards Veterinary Group Chingford Kennels for the skill and kindness they demonstrate in handling these much maligned dogs which, through no fault of their own, can be extremely difficult to deal with and have never known the love and tenderness that a cherished pet should. This benefits the community by preventing dangerous dogs from being rehomed and giving those who are distressed at seeing how such animals are treated a place to go for help and advice.

The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch Annual Report of the Management Committee continued

We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. 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. In particular we offer work experience for many veterinary students, most of whom will end up in private practice. By showing them the most disadvantaged animals in society we hope they will carry forward a passion to help stray animals in their future careers and support the work of local charities.

Our charity shops provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

The Branch responded to many hundreds of enquiries weekly from the public during the period, both direct and via the Society's national call centre, by way of telephone calls, texts, emails and letters. The public benefits from knowing that we give advice and intervene to assist animals in need, which also assists the owner.

The reality of animal rescue in London is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated. Our branch prides itself on using innovative ideas to assist as many of the most needy and at risk animals as our resources allow, using emergency boarding, networking with other charities, fostering arrangements and public appeals through networking media where our conventional facilities are full. Our aim is to not turn away any animal in desperate need that we can possibly find the means and resources to help. We aim not to say 'we are full' but to find another way to help and this benefits the public when they find themselves in distressing situations involving their pets or stray animals they find in need of help.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. In deciding what activities the Branch should undertake we have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENTS AND PERFORMANCE

In 2018 the emergency boarding, fostering, rehoming and outreach scheme helped 1,780 (2017: 1,823) of the most abused, neglected and at risk animals at the extreme end of suffering including cats, dogs, rabbits, hamsters, guinea pigs, rats, ferrets, snakes and birds. Our limited resources are concentrated on animals unable to find help elsewhere. Our deepest thanks go to the staff at RSPCA Sussex, Chichester & District Branch, RSPCA South Godstone Animal Centre, RSPCA Southridge Animal Centre, Cats Protection Mitcham and Battersea Dogs & Cats Home, for the regular support they offer in taking animals from our emergency boarding and fostering facilities when conventional spaces become available. Our thanks also go to the RSPCA Sir Harold Harmsworth Animal Hospital, Village Vets Hatfield, the Goddards Vet Group Hayes End, The Beaumont Sainsbury Animals' Hospital, the Royal Veterinary College, Goddards Boarding Kennels Chingford, Gables Farm Kennels and all their staff for the help and support they offer us in our work and the kindness they show to all the rescue animals they help. We also thank our 230 participating C4 vets for offering charity rates for our Free Neutering Scheme which prevents so many kittens being born into an uncertain future where there are too few good homes.

In 2018 the Branch completed its aim of creating a state of the art dental suite at the Emergency Fostering Unit by taking on another small leasehold unit. In-house dental care commenced in December 2018. We have now undertaken over 50 dentals there at considerably reduced costs over out-sourcing. We aim to share the facility in 2019 with the nearby HQ run RSPCA Sir Harold Harmsworth Animal Hospital and other charities. The Branch has also purchased a scanner and undertaken 15 in-house scans so far at great cost saving.

The Branch also completed its aim to establish a West London drop off point for Inspectorate animals including exotics and to allow trap, neuter, return programmes for feral and timid cats. We thank all the wonderful staff at Goddards Hayes End for their support and loving care for our animals.

The Branch continues to help and support other Branches of the RSPCA by sharing skills and best practice and in some cases offering financial help as others have done for us in the past. Branches that have benefitted in 2018 include Enfield & District Branch, RSPCA Croydon, Crystal Palace & District Branch, RSPCA Essex Havering and Harold Hill Branch, RSPCA London East Branch, RSPCA Essex South West and RSPCA London South East Branch.

The Branch merged with RSPCA Richmond, Twickenham & Barnes Branch on 24 May 2018 and with RSPCA Enfield & District Branch on 1 August 2018 in the interests of animal welfare throughout the combined Branch areas. By pooling the strengths of the Emergency Fostering Unit of in-house veterinary care, prevention of disease spread and rehoming of timid and feral cats, and those of Enfield Cattery which specialises in rehoming friendly domestics very quickly, the number of animals we can directly home exceeds those before we worked as individual branches. By pooling our incomes and achieving economies of scale on our expenditure we hope to reduce the operating deficit before legacies that RSPCA Enfield & District Branch were experiencing due to a lack of adequate, sustainable operating income.

The Branch continued to administer the C4 Free Neutering for Cats Scheme across Greater London and is supported, both financially and with volunteer help, by HQ and the Greater London Branches of the RSPCA, Cats Protection HQ, The Mayhew Animal Rescue Home, Animal Aid & Advice, Cat Action Trust 1977, The Society for Neutering Islington's Pussies (SNIP), Battersea Dogs & Cats Home, Wood Green Animal Shelter and other London charities and animal welfare volunteers. The scheme aims to reduce the number of unwanted kittens being born each year by offering free neutering to those on state benefits/pensions, unable to afford private veterinary fees, or feeding a stray, and is proving very effective in reducing the strain on the rescue system during kitten season. In 2018, 8,027 (2017: 8,136) cats were neutered under the scheme. By 31 December 2018 a total of 139,411 cats had been neutered under the scheme since its inception in 1999.

The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch Annual Report of the Management Committee continued

The Branch now directly operates ten charity shops selling mostly donated goods as follows:

335 Archway Road, Highgate, N6 5AA
285 Caledonian Road, Islington, N1 1EF
123 Lower Clapton Road, Hackney, E5 0NP
6 Blackstock Road, Finsbury Park, N4 2DL
18 Broadway Parade, Crouch End, N8 9DE
180 Stoke Newington High Street, N16 7JD
27 High Street, Ealing W5 5DB
127 Northfield Avenue, Northfield, W13 9QR
404, High Road, Tottenham, N17 9JB (opened 8th August 2017)
212 Baker Street, Enfield, EN1 3JY (from 1 August 2018 following the merger with RSPCA Enfield & District Branch)

The directly run shops generated turnover in 2018 of £1,164,123 (2017 £1,067,357) and generated a net profit of £435,104 (2017 £449,895). We believe the charity shop sector has reached its peak against competition from ebay and other online and retail second hand goods outlets and are expecting a downturn in charity shop trading. However we still expect to generate reasonable profits in the coming years. Competition for stock and a prolonged period of austerity have affected the amount and quality of goods donated but the growing passion for recycling and the trend for reducing clutter are helping to offset that and keep sales buoyant. Our thanks go to all our shop managers for their hard work. We also thank all our wonderful shop volunteers for their dedication.

Since the merger with RSPCA Richmond the Branch has a 25% profit share in an HQ run shop at 354 Richmond Road, Twickenham, TW1 2DU.

We estimate that the volunteers in our catteries and shops contributed some 100,000 hours of their free time during 2018 and over 100 fosterers opened up their home to an animal in need. We thank all of them deeply for their support, dedication and commitment.

SUMMARY OF AIMS

Short term aims:

- *To establish an effective volunteer community fundraising team
- *To continue to support and develop other London Branches using the skills of our team
- * To grow the Wellbeing Clinic at Enfield Cattery
- * To maximize use of our new dental suite by sharing it with the nearby RSPCA HQ run hospital and other charities
- * To undertake a 'big push' to promote the C4 Free Neutering for Cats Scheme (Greater London)
- *To increase facilities at Enfield Cattery to allow them to accept rabbits and small furies
- *To identify a suitable new charity shop in the extended Branch area following the mergers

Medium term aims:

- *To diversify into other fundraising avenues to reduce our reliance on the charity shop sector
- *To raise awareness of the unique RSPCA focus of rescuing the most abused, neglected and at risk animals at the extreme end of suffering
- *To utilise legacy money received to build capacity at Enfield Cattery by building upwards one or two storeys subject to the relevant planning permissions
- *To continue to identify suitable sites for charity shops to offset anticipated future closures at lease ends

Long term aims:

- *To establish a second Emergency Fostering Unit in west London from which to operate an outreach team
- *To explore other retail opportunities including higher welfare cafes/restaurants
- *To generate sufficient income to fund extra animal welfare workers on the ground
- *To establish a means tested veterinary clinic for those unable to afford conventional facilities
- *To establish an animal welfare science educational centre in Central London to demonstrate our science led, evidence based approach to animal welfare

FINANCIAL REVIEW AND RESERVES POLICY

The charity's funds are collected from membership subscriptions, shop sales, rehoming fees, donations, legacies, recycling schemes, collection boxes, e-bay sales, special fund-raising events and grants. In 2018 we received notification of an estimated £123,833 in legacies including: £4,355 from the estate of the late Miss D.E. Aycock, £116,585 from the estate of the late Mrs. A. Lydiat, £500 from the estate of the late Mrs. S.E. Oxenham and £5,928 from the estate of the late Ms. J. Wood. (Adjustments to previous estimates account for the balance.) Those who have remembered us in their will have our deepest gratitude and our thoughts go out to their loved ones.

The branch has an unrestricted reserve level of £630,478 to cover the continuing liabilities arising from ten shop leases, the Emergency Fostering Unit Lease, the freehold Enfield Cattery, the employment of staff and the animals we have in long term foster care. This is four and a half months expenditure and within the reserves policy set by trustees of 4 to 6 months operational costs which is in line with Charity Commission guidelines. A significant amount of our expenditure, such as the C4 project, can be curtailed at short notice in the event of a financial crisis. The Branch aims to achieve a modest surplus each year to build our unrestricted reserves level to allow for capital investment in future projects and repairs and renovations to our leasehold and freehold property.

**The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch
Annual Report of the Management Committee continued**

INVESTMENT POLICY

The Committee members, who are trustees, have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. Our reserves are invested in three banks to spread the risk.

FUNDRAISING

The Branch does not have a commercial participator or professional fundraiser agreement.

Our main source of fundraising is charity shops and we do not send out fundraising mail-outs. We do have a vulnerable persons policy as we deal with many vulnerable people in our outreach programme who may seek to give us donations voluntarily in response to the help we give them with their animals. We do have a complaints policy to deal with all types of complaints in a prompt and professional manner.

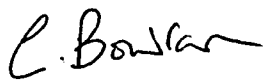
STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 those financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with The Charities Act 2011 and the Charities (Accounting and Reports) Regulations 2008. 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.

Linda Bowran



Chair

Date:

24th June 2019

**The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch
Report of the Independent Auditors to the Trustees**

Opinion

We have audited the financial statements of The Royal Society for the Prevention of Cruelty to Animals Central, West, North East London Branch (the 'charity') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch
Report of the Independent Auditors to the Trustees

Responsibilities of trustees

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

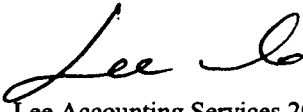
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Accounting Services 2018 Limited
Trading as Lee & Co
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
26 High Street
Rickmansworth
Hertfordshire
WD3 1ER

Date:2/7/19.....

RSPCA Central, West North East London Branch
Charity No. 248489
Statement of Financial Activities
For the Year Ended 31 December 2018

	Notes	Unrestricted fund	Restricted C4 fund Note 8	Restricted Enfield Note 8	Restricted Richmond Note 8	2018 Total	2017 Total
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	217,645	-	4,625	24,180	246,450	484,578
Trading activities	3	1,137,473	-	26,650	11,221	1,175,344	1,067,357
Investments	4	605	-	152	152	909	51
Charitable activities	5	28,221	281,228	17,026	-	326,475	317,407
Total income		1,383,944	281,228	48,453	35,553	1,749,178	1,869,393
Expenditure on:							
Raising funds	6	704,059	-	25,690	-	729,749	626,083
Charitable Activities	7	588,414	267,848	76,953	15,644	948,859	815,852
Total expenditure		1,292,473	267,848	102,643	15,644	1,678,608	1,441,935
Net movement in funds		91,471	13,380	(54,190)	19,909	70,570	427,458
Total funds at start of period		770,485	63,839	-	-	834,324	406,866
Funds transferred in on merger		-	-	168,160	83,856	252,016	-
Total funds at end of period		861,956	77,219	113,970	103,765	1,156,910	834,324

RSPCA Central, West North East London Branch
Charity No. 248489
Balance sheet
As at 31 December 2018

	Notes	2018 £	2017 £
Fixed Assets			
Tangible Assets	10	204,014	120,973
Investments - war stock Richmond		100	-
Current Assets			
Debtors receivable within one year	11	374,804	614,191
Debtors receivable after more than one year		37,980	37,980
Bank		671,518	150,545
		<u>1,084,302</u>	<u>802,716</u>
Creditors payable within one year	12	(102,006)	(65,865)
Provisions for liabilities and charges	12	(29,500)	(23,500)
		<u>(131,506)</u>	<u>(89,365)</u>
Net Current Assets		952,796	713,351
Net Assets		<u>1,156,910</u>	<u>834,324</u>
FUNDS			
Unrestricted Funds (General Purposes Fund)	13	630,478	532,651
Designated Fund	15	231,478	237,834
Restricted Fund - C4 Neutering Project	13	77,219	63,839
Restricted Fund Enfield	13	113,970	-
Restricted Fund Richmond	13	103,765	-
		<u>1,156,910</u>	<u>834,324</u>

These accounts were approved by the Trustees on: 24/6/2019

Trustee: *CJ Beaumont-Kerridge*
C J BEAUMONT-KERRIDGE

Trustee: *M. Jane King*
MARY JANE KIRKBY

Trustee: *Lindsay Davis*
Lindsay Davis

RSPCA Central, West North East London Branch
Charity No. 248489
Cashflow Statement
For the Year Ended 31 December 2018

		2018	2017
		£	£
Cash Flows from operating activities:			
Net cash provided by (used in) operating activities	A	<u>339,835</u>	<u>33,398</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(47,677)	(29,591)
Proceeds from the sale of fixed assets		4,850	-
Interest received		909	51
Net cash provided by (used in) investing activities		<u>(41,918)</u>	<u>(29,540)</u>
Cash inflow from mergers:		<u>223,056</u>	-
Change in cash and cash equivalents in the reporting period		520,973	3,858
Cash and cash equivalents at the beginning of the reporting period		<u>150,545</u>	<u>146,687</u>
Cash and cash equivalents at the end of the reporting period		<u>671,518</u>	<u>150,545</u>

A. Reconciliation of net income to net cash flow from operating activities

	2018	2017
	£	£
Net income for the reporting period	70,570	427,458
Adjustments for:		
(Increase) / decrease in stock	-	812
(Increase) / decrease in debtors	239,387	(449,557)
Less netting off of interbranch debtor/creditor on Enfield merger	(47,172)	-
Increase / (decrease) in creditors	36,141	16,857
Increase / (decrease) in provisions	6,000	8,500
Add back non cash depreciation charge	36,793	29,379
Deduct profit on disposal of fixed assets	(975)	-
Bank interest	(909)	(51)
Net cash provided by (used in) operating activities	<u>339,835</u>	<u>33,398</u>

1. ACCOUNTING POLICIES

a) Basis of preparation of Financial Statements

These accounts have been prepared on an historical cost basis and in accordance with the requirements of the Charities Act and applicable accounting standards and follow the recommendations in the Statement of Recommended Practice (SORP) 2015 / FRS 102

b) Going Concern

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

c) Income

Donations, legacies and other income are recognised once the charity has entitlement to the income, when their receipt is probable and their monetary value can be measured with sufficient reliability

Restricted income received by the charity is accounted for separately as restricted funds and is used for the purposes specified by the donor.

A considerable amount of value is donated to the charity by way of donated stock to sell in our charity shops and volunteer time in fundraising and animal care.

It is considered impractical to measure the fair value of the stock of goods donated for resale or distribution so they are recognised as income when they are sold or distributed.

It is considered impractical to measure the fair value of donated services or facilities although it is recognised that volunteer time represents a significant benefit to the charity

There are currently no material donated professional services or donated facilities.

d) Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

All expenditure is inclusive of irrecoverable VAT

e) Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Cost includes costs directly attributable to making the asset capable of operating as intended. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property improvements - 10% reducing balance basis.

Fixtures, fittings and equipments at the freehold cattery - 25% reducing balance basis.

Enfield van - 25% reducing balance basis.

Capitalised leasehold improvements/equipment in the Fostering Unit - over the 12 year lease term where expected to have a useful life over that period.

Other equipment - over its expected useful life.

Investment in the dental suite and other equipment - on a straight line basis over the period to the end of the unit lease

Capitalised leasehold improvements/equipment for the charity shops - straight line basis over the period to the first break clause in the lease.

Vehicles - depreciated on a straight line basis over their expected working life.

The freehold property Enfield Cattery is carried at the original cost to RSPCA Enfield & District Branch prior to the merger and is not depreciated. The cattery is situated in a residential area and its market value is considered to be in excess of the book value. Its value for insurance purposes is £200,000.

1. ACCOUNTING POLICIES

f) Investments and interest receivable

The Branch currently holds no material investments.

Bank interest is included at the point the interest is paid to the Branch.

g) Operating leases

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

h) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Stock

Donated stock is not recognised in the financial statements until it is sold as it is impractical to attribute a fair value to high volume low value second hand goods until they are sold.

j) Liabilities and provisions

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

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

k) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The Branch does not currently have any bank loans or any other loans.

l) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year

m) Fund accounting

Restricted funds are funds where the donor has required that the donation be spent on a particular purpose or where a branch merger has arisen which requires under Branch Rules for the transferred funds to be spent in the area of the original branch. The costs of raising and administering such funds are charged against the specific fund.

Designated funds are funds apportioned for a specific purpose or funds already spent for instance on the charity's tangible fixed assets which are fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives so that the value represented by such assets should not be regarded as immediately realisable.

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

n) Taxation

The charity is exempt from tax due on income and gains relating to its charitable objectives, falling within section 505 of the Income & Corporation Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992

RSPCA Central, West North East London Branch
Charity No. 248489

NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2018

	Unrestricted	Restricted C4 Note 2	Restricted Enfield	Restricted Richmond	2018 Total Funds	2017 Total Funds
	£	£	£	£	£	£
2. Income from Donations and Legacies						
Legacies and trusts	119,478		4,355		123,833	394,325
Donations	4,215			117	4,332	6,775
Subscriptions	1,287		58	179	1,504	1,365
In loving memory of Alex Davies	500				500	550
Donations Pets At Home	876				876	611
Special collections	10,312		212		10,524	6,669
Door Grant	80,997			23,884	104,881	74,283
	<u>217,645</u>	<u>-</u>	<u>4,625</u>	<u>24,180</u>	<u>246,450</u>	<u>484,578</u>
3. Income from trading activities						
Shop Sales	1,137,473		26,650	11,221	1,175,344	1,087,357
4. Income from Investments						
Bank Interest	605		152	152	909	51
5. Income from charitable activities						
C4 Free Cat Neutering Scheme	3,483	281,228			281,228	279,704
Lend A Paw Save an Animal monthly giving donations					3,483	3,689
Appeal Lily					-	1,500
Animal fostering and rehoming scheme income	24,738		17,026		41,764	32,514
	<u>28,221</u>	<u>281,228</u>	<u>17,026</u>	<u>-</u>	<u>326,475</u>	<u>317,407</u>
6. Expenditure on raising funds						
Shop operating costs	703,328		25,690		729,018	617,462
N17 shop start up costs	234				234	7,444
Fundraising costs	497				497	198
Support costs						979
	<u>704,059</u>	<u>-</u>	<u>25,690</u>	<u>-</u>	<u>729,749</u>	<u>625,083</u>
7. Expenditure on charitable activities						
Fostering and animal Centre vet fees	159,891		12,627	7,239	179,757	151,777
Fostering and animal centre food, litter and consumables	85,474		10,195	3,938	99,607	73,786
Animal centre premises and utilities costs	81,655		8,275		89,930	74,228
Animal centre depreciation	20,135		1,462		21,597	19,866
Animal centre and outreach wages and salaries	179,186		38,864	2,426	220,476	163,867
Other Vet Fees		264,630			264,630	267,331
Emergency Boarding fees	19,005		467	338	19,810	12,279
C4 Neutering Project						12,000
Clinic fees	1,380				1,380	1,480
Fieldworkers' vehicle and travel costs	27,732		2,439	1,489	31,660	28,362
Fieldworkers' mobile telephone costs	2,999		173	115	3,287	3,754
Support to Inspectorate, International, Hospitals/Branches	6,902				6,902	1,114
Printing, postage, stationery and admin of C4 scheme		2,136			2,136	2,863
Support Costs	4,055	1,082	2,451	99	7,687	3,165
	<u>588,414</u>	<u>267,848</u>	<u>76,953</u>	<u>15,644</u>	<u>948,859</u>	<u>815,852</u>

The notes on pages 12 to 19 form part of these accounts

RSPCA Central, West North East London Branch
Charity No. 248489
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2018

8. Restricted funds

C4 Free Neutering for Cats Scheme

The Branch is the administering charity of the Cat Care and Control Consortium (Greater London), a group of charities who meet regularly to pool information and resources and to avoid duplication of effort and increase the effectiveness of cat care in London. The main project of the Consortium is the Free Neutering for Cats Scheme which aims to reduce the number of unwanted kittens born each year by offering free neutering on a means tested basis. Many charities, both small and large, work with us on this project, and this year 8,027 cats (2017 8,138 cats) were helped by the scheme. In total 139,411 cats have been neutered under the scheme since 1998.

	2018	2017
	£	£
Funding was provided as follows:		
RSPCA Branches and Grants	108,834	108,128
Cats Protection Grant	151,394	158,578
Mayhew Animal Rescue Home Grant	-	5,000
Cat Action Trust 1977 Grant	20,000	-
Animal Aid & Advice Grant	3,000	-
Battersea Dogs & Cats Home	-	10,000
	<u>281,228</u>	<u>279,704</u>

Ealing, Hounslow & District Branch Merger

On 15 February 2018 RSPCA Central and North East London Branch merged with Ealing, Hounslow & District Branch to form RSPCA Central, West & North East London Branch. Funds transferred in, restricted for use in the old Ealing Hounslow & District Branch area, were fully spent. Year on year all funds generated in that area are spent in full, and much more, so it is not appropriate to continue the restricted fund.

RSPCA Richmond, Twickenham & Barnes Branch Merger

On 28 May 2018 the Branch merged with RSPCA Richmond, Twickenham & Barnes Branch. Funds transferred in, restricted for use in the old Richmond, Twickenham and Barnes Branch area, were:

	£
Investments War Stock	100
Cash at bank	83,741
Petty cash	15
	<u>83,856</u>

RSPCA Enfield & District Branch Merger

On 1 August 2018 the Branch merged with RSPCA Enfield & District Branch. Funds transferred in, restricted for use in the old Enfield & District Branch area, were:

	£
Fixed assets	76,032
Debtors and prepayments	2,243
Cash at bank	139,270
Petty cash	30
creditors & accruals	<u>(49,415)</u>
	<u>168,160</u>

Within the Enfield restricted fund is a sum of £22,219 (as at 1 Jan 2018) which is restricted for use in maintaining Enfield Cattery

NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2018

9. Allocation of Support Costs	Allocated to charitable activities £	Allocated to fundraising £	Allocated to restricted fund C4 £	Allocated to restricted fund Enfield charitable £	Allocated to restricted fund Richmond charitable £	2018 £	2017 £
Unrestricted fund							
Audit fees*	746	-	382	57	8	1,193	1,410
AGM costs	100	11	-	86	4	201	198
Branch insurance *	239	-	-	80	-	319	324
Printing postage and stationery	162	-	-	253	12	589	222
Miscellaneous	(3)	-	84	-	-	81	30
Website costs	1,282	285	542	1,224	57	3,390	90
Payroll costs*	568	-	-	190	-	759	604
HR/Health & Safety contract*	490	-	-	183	-	653	614
Meeting costs	70	24	-	74	3	171	40
Bank charges*	400	15	74	324	15	828	614
Total	4,085	497	1,032	2,451	99	8,184	4,141

Support costs are allocated individually based on their estimated relative benefit to charitable and fundraising activities revised annually.
* Sums from these categories have already been apportioned to shop trading costs

10. Tangible Assets Used by the Charity	Designated Vehicles & Equipment £	Leasehold Improvements £	Restricted Freehold Property £	Restricted Enfield Property £	Restricted Enfield Property Improvements £	Restricted Enfield Fixtures, Fittings Equipment £	Restricted Enfield Motor Vehicle £	Total £
Cost								
At 1 January 2018	54,190	300,834	-	-	-	-	-	354,824
Additions in Year	38,648	9,029	-	-	-	-	-	47,677
Disposals in year	(9,365)	-	55,751	73,441	38,846	8,204	-	176,042
At 31 December 2018	83,443	309,863	55,751	73,441	38,846	8,204	-	569,148
Depreciation								
At 1 January 2018	30,796	203,065	-	-	-	-	-	233,851
Brought forward on merger	-	-	-	63,911	28,421	7,678	-	100,010
Disposals in the year	(5,520)	-	-	-	-	-	-	(5,520)
Charge for Year	9,911	25,365	-	-	397	55	-	36,793
At 31 December 2018	35,187	228,420	-	64,308	29,486	7,733	-	365,134
Net Book Value								
At 31 December 2018	48,256	81,243	55,751	9,133	9,160	471	-	204,014
At 31 December 2017	23,384	97,579	-	-	-	-	-	120,973

11. Debtors	2018 £	2017 £
Receivable within one year		
VAT	18,567	19,518
Legacy Debtor	179,853	394,325
Prepayments and accrued income	176,384	200,348
Receivable after more than one year	374,804	614,191
Leasehold deposits	37,980	37,980

12. Creditors payable within one year	2018 £	2017 £
Trade creditors	97,532	64,285
Accruals	3,900	1,600
Other creditors	574	-
	102,006	65,885
Provisions for liabilities and charges	29,500	23,500

The provisions relate to shop repairs generally charged at £1,000 per shop per year to smooth out major repair costs and to provide for dilapidations at the lease ends

NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2018

13. Statement of funds

	2018	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers In and (out) £	Balance at 31 Dec 2018 £
Unrestricted funds						
General fund		532,651	1,383,944	(1,292,473)	6,356	630,478
Designated fund		237,834	-	-	(6,356)	231,478
		770,485	1,383,944	(1,292,473)	-	861,956
Restricted funds						
C4 fund		63,839	281,228	(267,848)	-	77,219
Enfield fund		-	48,453	(102,843)	168,160	113,970
Richmond fund		-	35,553	(15,844)	83,856	103,765
		63,839	365,234	(386,135)	252,016	294,954
Total funds		834,324	1,749,178	(1,678,608)	252,016	1,156,910

2017

	2017	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers In and (out) £	Balance at 31 Dec 2017 £
Unrestricted funds						
General fund		162,280	1,589,689	(1,171,327)	(47,991)	532,651
Designated fund		189,843	-	-	47,991	237,834
		352,123	1,589,689	(1,171,327)	-	770,485
Restricted funds						
C4 fund		54,743	279,704	(270,608)	-	63,839
Total funds		406,866	1,869,393	(1,441,935)	-	834,324

14. Analysis of assets and liabilities

	Unrestricted £	Restricted C4 £	Restricted Enfield £	Restricted Richmond £	Total funds £
Tangible fixed assets	129,499	-	74,515	-	204,014
Investments	-	-	-	100	100
Debtors receivable within one year	294,509	69,074	-	11,221	374,804
Debtors receivable after one year	37,980	-	-	-	37,980
Cash at bank and in hand	505,108	31,762	42,204	92,444	671,518
Creditors payable within one year	(75,640)	(23,617)	(2,749)	-	(102,006)
Provisions for liabilities and charges	(29,500)	-	-	-	(29,500)
Net assets at 31 December 2018	861,956	77,219	113,970	103,765	1,156,910

15. Designated funds

The lease for the Emergency Fostering Unit was signed on 14 June 2010 and the unit opened for animal intake on 13 August 2010. The cost of animal pens, the air management unit and leasehold improvements has been capitalised and is being written off over the twelve year term of the lease. A deposit of three months of rental is held by the landlord over the term of the lease. We continue to invest smaller sums in leasehold improvements and equipment for the unit which are depreciated to the lease end or to the end of their useful life, whichever is the earlier, on a straight line basis.

We were given a grant by RSPCA Potters Bar, Hatfield and Barnet Branch to establish an in-house vet service and to build maternity/rabbit pens in our new unit. The vet room was set up in March 2011 and the pens were installed in early 2012. We also built a multi-purpose consultation/temporary holding room in 2012. In early 2013 we invested £13,792 in resurfacing our Unit floor with an antimicrobial resin coating as the floor was badly deteriorating and could not be effectively cleaned.

In 2018 we invested £23,832 in setting up a dental suite for 'dirty' operations, depreciated on a straight line basis until the end of the additional lease, which coincides with the end of the unit lease. We also spent £6,900 on a scanner which will be similarly depreciated.

These outlays represent a significant reduction in cash available to spend on other projects. On a smaller level, the investment in leasehold improvements and three months rent deposit on the charity shops which fund the Branch operation also ties up cash which is no longer available for other projects.

The sum designated represents the cash tied up in leasehold improvements, equipment and rent deposits as shown below. It has been shown as designated reserves as otherwise the unrestricted reserves would appear to be very much higher than the cash available to spend so would give a false impression of funds available for new projects. In addition, whilst the Branch is a going concern so does not raise provision for redundancy costs we consider it prudent to designate the total potential redundancy liability as this money is also not available for expenditure on projects.

In early 2018 the Branch agreed to support its neighbouring Branch RSPCA London East Branch by agreeing to pay up to £36,266 towards an emergency boarding contract in the event that RSPCA London East are unable to pay and this potential liability has also been designated less, as agreed, a deduction representing grant money subsequently obtained from other branches for the purpose, £15,000.

	2018 £	2017 £
	Unrestricted	Unrestricted
Capitalised equipment and leasehold improvements	129,499	120,973
Cash deposits held by landlords of unit and charity shops	37,980	37,980
RSPCA East London contract underwrite	21,266	36,266
Potential redundancy costs at 31 December 2018	42,733	42,615
Money unavailable for expenditure at 31 December 2018	Designated 231,478	237,834

16. Trustees' Expenses and Related Party Transactions

No members of the Management Committee nor any person connected with them has received, or is due to receive any remuneration for the year nor financial benefit, directly or indirectly from the charity's funds. Expense claims are made only in relation to reimbursement of specific items paid on behalf of the charity.

No general expense claims were made by trustees in 2018 or 2017.

Christine Beaumont-Kerridge is a trustee of the main Society of the RSPCA and a director of RSPCA Trading Ltd. Purchases at arms length from these bodies throughout the period were as follows:

	2018 £	2017 £
RSPCA HQ - veterinary medicines and consumables	39,911	32,719
RSPCA Trading Ltd - pet food, litter and consumables	16,654	13,495
Outstanding balances at the year end:		
RSPCA HQ	8,611	4,065
RSPCA Trading	-	5,643

There were no other related party transactions

RSPCA Central, West North East London Branch

Charity No. 248489

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2018

17. Staff Costs	2018	2017
	£	£
Remuneration	605,681	500,795
Employer's National Insurance*	33,151	27,250
Employer's pension contribution	5,432	2,509
Number of full time equivalent employees	29	25

Number of employees earning more than £60,000	0	0
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*net of employment allowance £3,000

18. Operating lease commitments

At 31 December 2018 total future minimum lease payments under non-cancellable operating leases were as follows:

	Leasehold Buildings Unrestricted 2018 £	Leasehold Buildings Restricted 2018 £	Leasehold Buildings Unrestricted 2017 £
Not later than one year	297,843	2,000	257,875
Later than one and not later than five years	1,028,687		846,035
Later than five years	677,875		455,880
	2,004,405	2,000	1,559,790

19. Net income/(expenditure)	2018	2017
	£	£
This is stated after charging:-		
Audit fees	2,386	1,396

20. Grants Receivable	2018	2017
	£	£
Door grant	104,881	74,283
Neutering grant	11,539	12,059

The Door Grant is a distribution of shared fundraising income from the main Society to the Branch. There are no conditions attached to this grant.

The neutering grant is a grant paid out to RSPCA branches with less than one year's free reserves and represents 50% of neutering costs of cats, dogs and rabbits for rehoming and feral cats returned to site.

21. Ultimate controlling party

RSPCA Branches are separately registered charities from the main Society and are separately managed and financed. There is no ultimate controlling party.