



RSPCA Surrey East Branch
Registered Charity No. 202280

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022**

FOR THE

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS SURREY EAST BRANCH**

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 202280
TRUSTEES: Mr G Barford
Mrs K Caulkin (Co-opted from 15 September 2022)
Miss S Dalton (Treasurer)
Mr R Ings
Mrs A Kortenray (Membership Secretary)
Miss S Kortenray (Secretary)
Mr R Osborne (Chair)
Mr I Thomas (Until 3 October 2022)
Mrs C Young (Until 31 October 2022)

PRINCIPAL ADDRESS: RSPCA Surrey East Branch
C/O RSPCA Headquarters
Parkside Building
Chart Way
HORSHAM
RH12 1GY

INDEPENDENT EXAMINER: David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

BANKERS: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

United Trust Bank
One Ropemaker Street
London, EC2Y 9AW
Nationwide Building Society
Nationwide House
Pipers Way
Swindon
Wiltshire, SN38 1NW

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA subject to its rules for branches (as updated in 2012).

Trustees are appointed to the committee by election by branch members at the Annual General Meeting. The committee consists of at least five and not more than fourteen eligible branch members, plus up to three co-opted members (who need not be branch members). The committee may appoint a replacement committee member from eligible branch members to fill any casual vacancy. Induction and training is provided by the RSPCA.

TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. 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.

OBJECTIVES AND ACTIVITIES

The objectives of the Royal Society for the Prevention of Cruelty to Animals are to promote kindness and to prevent or suppress cruelty to animals. The objects of the branch are to promote the work and objects of the RSPCA, with particular reference to the local area of the branch, by all lawful means and in accordance with the policies of the RSPCA.

The main activities of the branch are:

- Providing accommodation and necessary veterinary care for animals rescued by RSPCA Inspectors and RSPCA Animal Rescue Officers;
- Financial assistance to eligible owners who cannot afford to pay the full cost of their animals' veterinary treatment and/or neutering;
- Undertaking home visits for potential adopters and post-homing visits;
- Supporting the work of regional RSPCA centres;
- Raising funds to meet the cost of this work – collections, donations and legacies. The RSPCA receives no government funding.

During 2022, we employed no staff and rely entirely on volunteers to do this work.

PUBLIC BENEFIT

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

ADVANCEMENT OF ANIMAL WELFARE

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and

preventing or suppressing cruelty or suffering to animals and are undertaken to further these purposes for the public benefit.

CHARITABLE ACTIVITIES PURSUED FOR THE PUBLIC BENEFIT

We support our local RSPCA Inspectors by taking in, where we can, and free of charge, mistreated or abandoned and injured animals. The RSPCA Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control companion animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We take in, free of charge, lost and injured animals. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

We provide support for local foodbanks by way of regular donations of pet food. This work benefits our local community by alleviating hardship.

PRINCIPAL RISKS AND UNCERTAINTIES

The trustees actively review the risks which the branch faces on a regular basis through regular meetings of the trustees which cover operational and financial reviews. The trustees also examine other operational and business risks which the branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Insufficient funds to fulfil our charitable purposes including loss of funds from the “Door to Door” collection
- Loss of reputation through error or fraud
- Loss of income through error or fraud (including investment performance)
- Insufficient trustees for the Branch to continue
- Insufficient trustees and volunteers for key activities

HEALTH & SAFETY

We are committed to maintaining high standards of health and safety and have a policy in place which outlines the ways in which we will achieve this. This policy is reviewed regularly to take account of changes.

FINANCIAL REVIEW

Our income was £63,295 (2021: £32,788) and our expenditure £32,923 (2021: £18,874) resulting in an excess of income over expenditure of £30,372 (2021: £13,914).

In 2022, the Branch’s income was significantly increased due to the receipt of £35,500 from four legacies and we are very grateful to those who decided to remember us in this way.

We currently hold reserves of £147,503 (2021: £117,131).


Our reserves and investment policy is to hold a suitable level of reserves. We do not knowingly invest in anything which causes harm to animals.

RESERVES POLICY

The reserves policy of the society is to maintain a level of unrestricted funds, not committed or invested in tangible fixed assets (free reserves), that will enable the charity to ensure a continuity of activity and the ability to adjust, in a measured way, to any significant changes in resources.

The trustees estimate that an appropriate reserve will be three years running costs. Should no new funds come into the charity, three years is felt to be the length of time needed to significantly increase our fundraising and therefore a reserve of this level is felt necessary to maintain our current level of support to beneficiaries. Our existing level of reserves is 4.5 years.

THE BOARD OF TRUSTEES APPROVED THIS REPORT ON 18 MAY 2023



.....
R Osborne – Honorary Chairman

CHARITABLE ACTIVITIES

The main ways in which RSPCA Surrey East fulfils its charitable objects are by supporting the Inspectorate, providing financial assistance for members of the public within the branch area to subsidise neutering and veterinary treatment and by providing pet food to local food banks to help those who are struggling with the cost of living.

During 2022, we offered assistance to the Inspectorate and Animal Collection Team on thirteen occasions of which five were taken up. The assistance offered included covering the cost of temporary private boarding due to lack of capacity in the animal centres run by the RSPCA National Society. The branch also provides support to the Inspectors by funding the cost of Wildlife Aid in Leatherhead, (a charity which specialises in the rehabilitation and release of wildlife) taking in animals collected by the RSPCA. In 2022, the branch spent £917 on this project which allowed for 16 animals to be treated and cared for at Wildlife Aid. This project provides a local solution of where to take injured and sick wildlife which reduces the suffering to the animals and also reduces the travelling time of the Inspectors and Animal Collection Officer, so enabling them to help more animals in need. We are very grateful to our colleagues at RSPCA Guildford and Epsom for providing the administration for the scheme.

We also aim to protect wildlife from harm by taking part in an annual litter pick in conjunction with the Great British Spring Clean.

To help reduce the risk of unwanted puppies and kittens (both cat and rabbit), the branch neutered 23 animals during the year. This was split between 19 dogs and 1 rabbit. As a rule, the branch does not support the cost of neutering cats as such cases are referred to Cats Protection who are the experts for caring for cat welfare needs.

The biggest area of support currently provided by the branch is to help those on means tested benefits within our branch area with the cost of emergency veterinary treatment. During the year, the branch helped 93 treatments for animals (64 dogs, 26 cats and 3 rabbits) to receive much needed veterinary care.

Since June 2020, the branch has been supporting the local foodbanks. Trustees were able to offer a supply of cat and dog food as required by the individual banks, delivered to their doors within the time frame requested, every week of the year. This was made possible by the remainder of the gift of dog and cat food which had been received from the manufacturer and stored at Leybourne and surplus donations received by RSPCA Brighton Branch and by the continuing VIP Lifelines vouchers which were received from Pets at Home. Through the Lifeline vouchers the branch donated £1306 worth of pet food *but this was significantly supplemented by surplus food donations at Leybourne and Brighton.* The foodbanks themselves believe that the support prevented the surrender or abandonment of a number of pets that would have been brought on by a lack of household funds to pay for their meals. During 2022 and 2023, the National Society has seen the benefits of food banks to support the animals of those suffering the effects of the cost of living crisis but also the RSPCA themselves, as otherwise we would have faced the need to take in and support most of the animals. Trustees wish to

acknowledge the invaluable assistance of the Senior Branch Partnership Manager, and the generosity of Pets at Home.

In response to the tragic situation for both humans and pets as a result of the Russian invasion of Ukraine, the trustees decided to donate £2000 to Four Paws, an animal welfare organisation which was working to support the evacuation of pets and reuniting them with their owners during this very difficult time.

Chair's Statement for 2022

I would like to start my Chair's report by thanking my fellow Trustees for all their dedication and hard work over the last 12 months but also thanking them for their belief and trust in our vision and how we collectively want to move the Branch forward to provide improved animal welfare within our area. I continue to be inspired and energised by their passion and commitment.

As a committee we have seen changes throughout the last 12 months. Both Iain Thomas and Clare Young resigned last Autumn due to personal commitments that meant they were not able to give the Trustee role the dedication it requires. I'd like to take this opportunity to thank both Iain and Clare for their support over the years and wish them all the best for the future. We continued to operate without a permanent Secretary, but both Sara and Ann Kortenray have covered the Secretary duties for which I'm very thankful.

We welcomed a new Trustee, Kate Caulkin, in September 2022. Kate is the People and Operational Management Insights Director at the National Audit Office (NAO) and brings a wealth of experience to the committee and addressed a skills gap identified by our Trustee skills audit conducted last year. Kate is now our Vice Chair and going forward is responsible for supporting me in recruiting new Trustees, among other things.

In June 2022 the committee agreed as part of our growth plan to incorporate the Trustees which allows for contracts to be signed by two Trustees on behalf of the Trustee body. The Charity Commission confirmed on 6 April 2023 that we are now incorporated. Following our incorporation, the Surrey East Branch are now in the position to restart conversations with the National Society to sign the Grant Agreement drafted last Summer to release the £75,000 set aside by the Friends of South Godstone (FoSG). This will enable the Branch to proceed with the recruitment of our Animal Welfare Officer (AWO) later in the year. I very much look forward to working with the committee, as well as others, to recruit and welcome this key role.

This brings me onto the next item of good news. In December 2022 the committee also agreed to recruit a part-time Branch Manager. This new role was seen as pivotal to enable our growth plan and ensure we have all the necessary building blocks in place to recruit our AWO as well as improve our engagement with our community and our fundraising activities. It was recognised that the Trustees, as volunteers and with other jobs, did not have the necessary free time to drive us forward and therefore we need to employ a resource. I'd like to give particular thanks to Kate and to Susan Dalton for their support in pulling together the necessary documents and contracts to support this new role. The recruitment started in 2023. I'd also like to thank Susan for her continued

commitment in our Treasurer role.

Throughout the year the Branch has continued to support food banks in the area. Our Trustees Graham Barford and Ray Ings have travelled far and wide to both Leybourne and Brighton Animal Centres to collect pet food and deliver this on a regular basis to those in need. We continued to receive vouchers from Pets at Home VIP lifeline scheme worth £1306 and we would like to extend your thanks and gratitude. As described in our Charitable Activities section this has made a huge difference to many lives. I'm very proud of what we have achieved here, and I thank both Graham and Ray to dedicating their free time and occasional storage.

Also as outlined in our Charitable Activities section the Branch continues to help and support animal welfare. Across our collaboration with Wildlife Aid, our neutering scheme and our animal welfare assistance programme, we have assisted in over 100 cases of animals in need this year. This is our core activity and I know is why I and my fellow Trustees became involved with the RSPCA and the Surrey East Branch. The Animal Welfare Assistance scheme has been administered by the Trustees on a weekly rota basis. Following a review in early Summer 2022 we the committee decided to divide this role amongst the Trustees. We continued to receive a high level of requests with some seeking financial support into the £000s. I'd like to thank my fellow Trustees for dealing with these requests with compassion and empathy whilst ensuring that as a committee we stick to our funding allocation.

The Branch has also recognised the need for greater collaboration amongst the RSPCA branches as well as other complimentary animal welfare organisations. We have recently created new arrangements with the East Surrey Cats Protection which allows us to communicate and support each other with requests for support for cat welfare. We have also engaged with both the Guildford and Epsom Branch and the North Sussex and Brighton Branch to strengthen our relationship and as Chair I will attend the North Sussex and Brighton Branch meetings on a six-monthly basis to identify and develop initiatives that improve our collective service to animal welfare.

I'd like 2023 to be our year of growth, as I have already described we will be recruiting both a new Branch Manager and a new Animal Welfare Officer. As well as this we want to recruit three new Trustees to the Board to address other skills gaps, such as communication and marketing experience and legal experience. With the support of our Branch Manager, we will also be rebuilding our fostering and rehoming network. This will enable us to increase our support to the Inspectorate by taking and placing unwanted animals and creating more space within our holistic care system.

As well as thanking all my fellow Trustees for their unwavering commitment, challenge and new ideas I'd like to extend my gratitude and thanks to Sarah Piggott, Senior

Branch Partnership Manager, for her continued support, dedication and calm guidance when I have needed it. Finally, as Chair, I will continue to work with my Trustees, our new staff, National Society representatives and the wider community to ensure that Surrey East Branch remains resilient for today but also grows for the future demands whatever they may be.

Richard Osborne
Chair
Surrey East Branch

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SURREY EAST BRANCH

I report to the trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals Surrey East Branch for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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


David Wheeler

David Wheeler - Independent Examiner

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Dated: 18th May 2023


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


	Notes	2022	2021
		£	£
INCOME			
Donations and voluntary income	2	62,112	26,808
Income from other activities	3	213	5,635
Investment income	4	970	345
TOTAL INCOME		63,295	32,788
EXPENDITURE			
Costs of raising funds	5	0	2
Charitable activities	6	31,688	17,947
Governance costs	7	1,235	925
TOTAL EXPENDITURE		32,923	18,874
NET INCOME / (EXPENDITURE) FOR THE YEAR		30,372	13,914
RECONCILIATION OF FUNDS			
TOTAL FUNDS AT 1 JANUARY		117,131	103,217
TOTAL FUNDS AT 31 DECEMBER		147,503	117,131

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	2022	2021
		£	£
CURRENT ASSETS:			
Debtors and Prepayments		324	292
Accrued income		802	420
Cash at bank		148,630	118,928
TOTAL CURRENT ASSETS		149,756	119,640
CURRENT LIABILITIES:			
Creditors: Amounts falling due within one year			
Sundry creditors and accruals		2,253	2,509
NET CURRENT ASSETS			
NET ASSETS		147,503	117,131
THE FUNDS OF THE CHARITY:			
General accumulated fund	10	147,503	117,131
TOTAL FUNDS		147,503	117,131

ON BEHALF OF THE CHARITY:


.....
R Osborne


.....
S Dalton
Approved by the Charity on 18 May 2023

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

1 ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Accounting Practice (Charity SORP FRS102), the Charities Act 2011 and applicable United Kingdom accounting standards.

The particular accounting policies adopted are described below and are consistent with previous years unless otherwise stated.

The society constitutes a public benefit entity as defined by FRS102.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Lifeline Vouchers received from Pets at Home are included as income when spent, with the accompanying expenditure also included.
- Membership subscriptions are accounted for when received.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Legacies are accounted for when the funds are received.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

The notes form part of these financial statements

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The notes form part of these financial statements

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

	2022	2021
	£	£
2 DONATIONS AND VOLUNTARY INCOME		
Collections and boxes	210	0
Door to door collections (share from HQ)	23,218	24,134
Donations	2,735	2,300
Legacies	35,500	0
Membership	449	374
	62,112	26,808
3 INCOME FROM OTHER ACTIVITIES		
Fundraising events	196	122
Sale of donated goods	0	63
Adoption fees	0	0
Commission from pet insurance sales	17	15
Return of un-used grant to RSPCA South Godstone	0	0
Return of unused Branch Emergency Fund donation	0	5,435
	213	5,635
4 INVESTMENT INCOME		
Bank interest	970	345
	970	345
5 EXPENDITURE ON RAISING FUNDS		
Fundraising costs	0	2
	0	2
6 CHARITABLE ACTIVITIES EXPENDITURE		
Veterinary fees and microchips (excluding foster animals), homeless animal costs, wildlife care, and provision of support for Inspectors and Rescue Officers	23,422	14,255
Fostering	1,589	0
Insurance	943	524
Branch contribution to regional fund and legacy processing costs	2,428	1,378
Donations to other charities	3,306	1,790
	31,688	17,947

The notes form part of these financial statements

7 GOVERNANCE COSTS		
Independent examiner's fee	840	720

Annual General Meeting	99	74
Printing, stationery, telephone & postage	180	0
Data protection fee	35	35
Bank charges	81	96
	1,235	925

2 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year except for one trustee who made purchases of £64.71 (2021: £44.42).

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation. Clare Young was also employed by the RSPCA National Society.

The Trustees Ann Kortenray and Sara Kortenray are mother and daughter. Sara Kortenray is a signatory on the bank accounts, but Ann Kortenray is not.

Related party transactions have included:

- £5,435.45 repaid from our donation to the Branch Emergency Fund which closed in 2021 and remaining funds were redistributed pro-rata to the original contribution.

3 TAXATION

As a charity, the society benefits from various exemptions from taxation afforded by tax legislation and is therefore not liable to corporation tax on income or gains falling within those exemptions. Recovery is made from receipts under Gift Aid. Expenditure subject to VAT which is not recoverable by the Branch is shown inclusive of the VAT.

The notes form part of these financial statements

4 MOVEMENTS IN FUNDS

	At 1 January 2022	Incoming Resources	Outgoing Resource s	Transfers	At 31 December 2022
	£	£	£	£	£
Unrestricted funds					
General funds	117,131	63,295	32,923	0	147,503
Total funds	<u>117,131</u>	<u>63,295</u>	<u>32,923</u>	<u>0</u>	<u>147,503</u>

The notes form part of these financial statements