Charity number: 212444

Royal Society For The Prevention Of Cruelty To Animals London South East Branch

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Royal Society For The Prevention Of Cruelty To Animals London South East Branch

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Royal Society For The Prevention Of Cruelty To Animals London South East Branch

Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 December 2022

Trustees	Mr Christopher Laurence OBE QVRM, Trustee (appointed 26 January 2022) Ms Tracey Rogers, Trustee (appointed 26 January 2022) Mr Fred Hammett, Trustee (appointed 26 January 2022) Miss G Glage (committee membership vacated 1 November 2018) Mr D Mawson (committee membership vacated 27 September 2018) Mr G Woods-Freschi (committee membership vacated 27 September 2018) Mr I House (committee membership vacated 31 October 2018) Mr A Toletskiv (committee membership vacated 21 November 2018) Mr B Owora (committee membership vacated 21 November 2018) Mr I Zharikov (committee membership vacated 21 November 2018) Mrs J Tredgett appointed 21 November 2018 resigned 30 September 2019 Mr R Baylis (appointed 21 November 2018, resigned 30 September 2019 Ms C Beaumont-Kerridge (appointed 21 November 2018, resigned 28 April 2020) Miss J Beckman (appointed 1 December 2019, resigned 25th August 2020) Mr D Andrews (appointed 1 December 2019, resigned 25th August 2020) Miss M Donald (appointed 1 December 2019, resigned 4 February 2022) Sue Aitken (appointed on 26th June 2020, resigned 25th August 2020) Mr A Reid (appointed 26 June 2020, resigned 2 September 2021) Mr S Ramsay (appointed 26 June 2020, resigned 12 January 2021)
Charity registered number	212444
Principal office	380 Norwood Road West Norwood London SE27 9AA
Accountants	Xeinadin South East Limited Accountants 12 Conqueror Court Sittingbourne Kent ME10 5BH

Royal Society For The Prevention Of Cruelty To Animals London South East Branch

Trustees' Report
For the Year Ended 31 December 2022

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with the Trust Deed and the Charities Act 2011.

The 2017, 2018, 2019, 2020, 2021, and 2022 Trustees' Annual Report and Accounts have been submitted late (at the same time), for reasons covered in more detail within the Financial Review section of the Trustees' Report.

Objectives and activities

a. Main activities undertaken to further the charity's purposes for the public benefit

The objects of the charity as set out in its governing document are to promote the work and objects of the National RSPCA – to promote kindness and to 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.

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 the revised public benefit guidance published by the Commission.

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 of the same year 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.

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

We provide neutering of companion animals which come into branch care. We also signpost members of the public on low incomes to the London Cat Care & Control consortium (C4), of which the RSPCA is a member, for free cat neutering. This work helps to control cat populations through neutering.

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

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene or advise to assist animals in need. We offer free animal care advice via email and also via the National RSPCA's website. The public benefits from this through the promotion of responsible pet ownership.

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

Royal Society For The Prevention Of Cruelty To Animals London South East Branch

Trustees' Report
For the Year Ended 31 December 2022

Achievements and performance

In 2022, RSPCA London South East took in 60 animals due to welfare concerns (7 dogs and 33 cats), 51 of these animals came via the RSPCA inspectors with others coming in when concerns were raised for their welfare directly with the branch.

23 of these animals were rehomed directly by the branch and the rest were transferred out to other RSPCA facilities for rehoming. The branch also provided welfare assistance to members of the public for 2 cats.

Financial review

In late 2018, allegations concerning the RSPCA London South East Branch's financial affairs and controls were brought to the attention of the National RSPCA. The National Society's governing Council used its powers to take charge of the RSPCA London South East Branch, in order to secure its funds and assets and facilitate an investigation by the Police and a serious incident report was made to the Charity Commission.

The RSPCA London South East Branch's annual accounts for 2017, 2018, 2019, 2020, 2021 were not submitted to the Charity Commission due to the ongoing investigation. Upon investigation, it became clear that there was fraudulent activity.

In October 2024 following an investigation by the Police, the RSPCA London South East Branch's former Secretary was found guilty to a charge of fraud by abuse of position at Inner London Crown Court to the sum of £100,000. In January 2025, he was sentenced to 50 months imprisonment. The fraud took place between 2012 and 2018.

The Trustees are mindful of their duty to seek restitution and are working with the Police, who are currently in the process of organising action to be taken under the Proceeds of Crime Act.

As a result of this fraud, a review was undertaken of the financial controls for the RSPCA London South East Branch, and measures were introduced to prevent this from happening again in the fu.

Structure, governance and management

RSPCA London South East Branch is an unincorporated charitable association operating as a separately registered branch of the national Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work throughout the branch area covering South East London. It is governed by the RSPCA Branch Rules 2012 and is registered with the Charity Commission under charity number 225814.
The charity is governed by its Management Committee, who set the policy of the charity and who are the Trustees for the purposes of Charity Law.

The Branch constitution requires seven trustees (amendment agreed by the National Society Board on 24 November 2021 from seven to five trustees) to be elected by the branch members at an AGM. However, members of the committee elected in 2018 were suspended due to allegations that had been made to the National RSPCA concerning the RSPCA London South East Branch's financial affairs and controls. As a result, the National Society's governing Council used its powers to take charge of the RSPCA London South East Branch, in order to secure its funds and assets and facilitate a full investigation into the alleged irregularities. The National RSPCA's Council appointed temporary trustees, under the Society's Rules, to manage the RSPCA London South East Branch's affairs to the exclusion of any former trustees.

National trustees Jane Tredgett, Robert Baylis and Christine Beaumont-Kerridge were appointed on 21st November 2018. These three Temporary Trustees resigned in 2019/2020. The Branch Affairs Committee (BAC) was formed at the end of 2019 and responsibility of appointing temporary trustees was passed from the National RSPCA's Council to BAC. On 1st December 2019, Jenny Beckman, Dave Andrews and Marie Donald were appointed by BAC as temporary trustees and Sue Aitken, Adams Reid and Shayne Ramsay were appointed on 26th June 2020. Jenny Beckman, Dave Andrews and Sue Aitken resigned on 25th August 2020. Shayne Ramsay resigned on 12 January 2021 and Adam Reid resigned on 2nd September 2021. Christopher Laurence, Fred Hammett and Tracey Rogers (all Regional Chairs and members of BAC) were appointed on 4th February 2022 and Marie Donald resigned on 4th February 2022.

Trustees' Report
For the Year Ended 31 December 2022

The purpose of the temporary trustee role is to manage the affairs of the RSPCA London South East Branch and secure their proper application in fulfilment of the branch objectives until such time as the Branch is returned to the control of a local committee. As temporary officers, all those appointed have proven experience or key skills required to manage an RSPCA branch.

Risk assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the current level of free reserves, combined with the review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks which they face and confirm that they are continuing to improve the systems in place to mitigate the significant risks.

In addition to this, and in view of the recent fraud committed against the charity, the Trustees asked Williams and Giles to review the RSPCA London South East Branch's financial controls and risk management processes, and to make recommendations regarding any changes that should be made. The Trustees are aware of their legal and regulatory obligations in light of the recent fraud, and measures have been introduced to prevent this from happening again in the future.

The Trustees acknowledge that the fraud against the charity by the former Treasurer has caused damage to the RSPCA London South East Branch's, National RSPCA's and other RSPCA branches' reputation. As a result, there may well be a reduction in the donations that the charity receives both in the short and long term, and a reduction in the support of the public - both of which are risks that need to be carefully monitored. This could result in a reduction in people adopting animals from our care or choosing to volunteer for the charity. This is a crime which has a large number of victims, including the animals and community we serve, and will have repercussions on the charity for many years to come. The branch has been working with the National Society's Press department to reduce the negative impacts as much as possible, and we continue to monitor the situation.

Reserves Policy

Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity objectives and comply with the charity normal financial management requirements. These represent the charity's free reserves.

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA London South East Branch's needs. At 31st December 2022, our free reserves stood at £119,032 - this was under our planned reserves of 6 months expenditure, with our free reserves standing at 5.6 months of reserves. This is based on the RSPCA London South East Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the London South East area. The Trustees aim to ensure that the RSPCA London South East Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

Whilst investigations were ongoing, no other new projects were engaged in. However, now that the investigations are complete, the Trustees are looking into what projects the branch could engage in to support the work that the National RSPCA's Inspectorate does in the London South East area. The trustees are also exploring the feasibility of the recruitment of new local trustees in order to put the branch back into local control or whether a merger would be a more sustainable option for the future of the branch.

Statement of Trustees' responsibilities

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

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

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

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

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

.....
Mr Christopher Laurence OBE QVRM

Date: 2 Jun 25

.....
Ms Tracey Rogers

Date: 02/06/2025

Royal Society For The Prevention Of Cruelty To Animals London South East Branch

Independent Examiner's Report
For the Year Ended 31 December 2022

Independent Examiner's Report to the Trustees of Royal Society For The Prevention Of Cruelty To Animals London South East Branch ('the charity')

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached except that the opening balances of the accounts have not been able to be examined or verified, including the existence of any restricted funds.

Independent Examiner's Report (continued)
For the Year Ended 31 December 2022

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

Signed: F Howard Dated: 16 June 2025

Fiona Howard FCA CTA
Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Statement of financial activities
For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:				
Donations and legacies	3	**33,007**	**33,007**	*83,344*
Charitable activities	4	**8,723**	**8,723**	*6,996*
Other trading activities	5	**261,482**	**261,482**	*129,436*
Investments	6	**41**	**41**	*-*
Total income		**303,253**	**303,253**	*219,776*
Expenditure on:				
Raising funds		**81,371**	**81,371**	*77,704*
Charitable activities	7	**173,282**	**173,282**	*214,458*
Total expenditure		**254,653**	**254,653**	*292,162*
Net movement in funds		**48,600**	**48,600**	*(72,386)*
Reconciliation of funds:				
Total funds brought forward		**70,432**	**70,432**	*142,818*
Net movement in funds		**48,600**	**48,600**	*(72,386)*
Total funds carried forward		**119,032**	**119,032**	*70,432*

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

The notes on pages 8 to 20 form part of these financial statements.

Royal Society For The Prevention Of Cruelty To Animals London South East Branch

Balance Sheet
As at 31 December 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	12		**6,862**		*6,411*
Current assets					
Debtors	13	**26,966**		*19,395*	
Cash at bank and in hand		**159,842**		*129,893*	
		186,808		*149,288*	
Creditors: amounts falling due within one year	14	**(74,638)**		*(85,267)*	
Net current assets			**112,170**		*64,021*
Total net assets			**119,032**		*70,432*
Charity funds					
Restricted funds	15		-		-
Unrestricted funds	15		**119,032**		*70,432*
Total funds			**119,032**		*70,432*

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

.....
Mr Christopher Laurence OBE QVRM

Date: 2 Jun 25

.....
Ms Tracey Rogers

Date: 02/06/2025

The notes on pages 8 to 20 form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. General information

RSPCA London South East Branch is a registered charity, number 212444, and is constituted under a Trust deed. The principal office is 380 Norwood Road, West Norwood, London. SE27 9AA and the principal activity of the charity is promoting and delivering practical animal welfare activities in the branch area which covers South East London.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Royal Society For The Prevention Of Cruelty To Animals London South East Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Short-term leasehold property	- Being written off over the twelve year period of the shop lease
Motor vehicles	- 25% Reducing balance
Fixtures and fittings	- 25% Reducing balance
Computer equipment	- 33% Straight line

2.7 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.

Notes to the Financial Statements
For the Year Ended 31 December 2022

2. Accounting policies (continued)

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 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.

2.12 Fund accounting

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

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

Notes to the Financial Statements
For the Year Ended 31 December 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	9,398	**9,398**	*15,410*
Grants	23,609	**23,609**	*46,067*
Government grants	-	-	*21,867*
Total 2022	33,007	**33,007**	*83,344*
Total 2021	*83,344*	*83,344*	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Animal Welfare	8,723	**8,723**	*6,996*
Total 2021	*6,996*	*6,996*	

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Shop income	261,482	**261,482**	*129,436*
Total 2021	*129,436*	*129,436*	

Notes to the Financial Statements
For the Year Ended 31 December 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Investment income - local cash	41	**41**	-

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	*Total 2021 £*
Animal Welfare	173,282	**173,282**	*214,458*
Total 2021	*214,458*	*214,458*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Animal Welfare	19,277	154,005	**173,282**	*214,458*
Total 2021	*20,943*	*193,515*	*214,458*	

Notes to the Financial Statements
For the Year Ended 31 December 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Animal Welfare 2022 £	Total funds 2022 £	*Total funds 2021 £*
Vet Fees	8,544	**8,544**	*11,930*
Vet Supplies	323	**323**	*-*
Animal Feed	1,962	**1,962**	*2,084*
Other	380	**380**	*91*
Boarding costs	8,068	**8,068**	*6,838*
Total 2022	19,277	**19,277**	*20,943*
Total 2021	*20,943*	*20,943*	

Analysis of support costs

	Animal Welfare 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	144,301	**144,301**	*126,789*
Depreciation	2,533	**2,533**	*2,243*
Staff Training	-	**-**	*906*
IT Software & Consumables	95	**95**	*-*
Telephone	3,054	**3,054**	*2,238*
Other support costs	36	**36**	*554*
Correction of historic differences	(11,306)	**(11,306)**	*-*
Profit on disposal on fixed assets	158	**158**	*(1,105)*
Bank charges	2,428	**2,428**	*1,220*
Governance costs	12,706	**12,706**	*60,670*
	154,005	**154,005**	*193,515*
Total 2021	*193,515*	*193,515*	

Notes to the Financial Statements
For the Year Ended 31 December 2022

9. Independent examiner's remuneration

	2022	2021
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**2,250**	*2,250*
Fees payable to the charity's independent examiner in respect of: All other services not included above	**8,456**	*11,320*

Notes to the Financial Statements
For the Year Ended 31 December 2022

10. Staff costs

	2022 £	2021 £
Wages and salaries	137,473	116,270
Social security costs	4,501	8,306
Contribution to defined contribution pension schemes	2,327	2,213
	144,301	126,789

The average number of persons employed by the charity during the Year was as follows:

	2022 No.	2021 No.
Staff	8	8

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

11. Trustees' remuneration and expenses

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

During the Year ended 31 December 2022, expenses totaling £255 were reimbursed or paid directly to 2 Trustees *(2021 - £NIL)*.

Notes to the Financial Statements
For the Year Ended 31 December 2022

12. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 January 2022	**3,995**	**7,495**	**10,983**	**948**	**23,421**
Additions	**-**	**-**	**2,824**	**318**	**3,142**
Disposals	**(3,995)**	**-**	**(10,983)**	**-**	**(14,978)**
At 31 December 2022	**-**	**7,495**	**2,824**	**1,266**	**11,585**
Depreciation					
At 1 January 2022	**3,995**	**1,874**	**10,825**	**316**	**17,010**
Charge for the Year	**-**	**1,405**	**706**	**422**	**2,533**
On disposals	**(3,995)**	**-**	**(10,825)**	**-**	**(14,820)**
At 31 December 2022	**-**	**3,279**	**706**	**738**	**4,723**
Net book value					
At 31 December 2022	**-**	**4,216**	**2,118**	**528**	**6,862**
At 31 December 2021	*-*	*5,621*	*158*	*632*	*6,411*

13. Debtors

	2022 £	*2021 £*
Due within one year		
Other debtors	**19,678**	*16,581*
Prepayments and accrued income	**7,288**	*2,814*
	26,966	*19,395*

Notes to the Financial Statements
For the Year Ended 31 December 2022

14. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Bank overdrafts	-	*10,152*
Trade creditors	**16,591**	*11,585*
Other taxation and social security	**7,929**	*7,592*
Other creditors	-	*6,038*
Accruals and deferred income	**50,118**	*49,900*
	74,638	*85,267*

Notes to the Financial Statements
For the Year Ended 31 December 2022

15. Statement of funds

Statement of funds - current Year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds	**70,432**	**303,253**	**(254,653)**	**119,032**

Statement of funds - prior Year

	Balance at 1 January 2021 £	*Income £*	*Expenditure £*	*Balance at 31 December 2021 £*
Unrestricted funds				
General Funds	*142,818*	*219,776*	*(292,162)*	*70,432*

Notes to the Financial Statements
For the Year Ended 31 December 2022

16. Summary of funds

Summary of funds - current Year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	**70,432**	**303,253**	**(254,653)**	**119,032**

Summary of funds - prior Year

	Balance at 1 January 2021 £	*Income £*	*Expenditure £*	*Balance at 31 December 2021 £*
General funds	*142,818*	*219,776*	*(292,162)*	*70,432*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	6,862	**6,862**
Current assets	186,808	**186,808**
Creditors due within one year	(74,638)	**(74,638)**
Total	119,032	**119,032**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Total funds 2021 £*
Tangible fixed assets	*6,411*	*6,411*
Current assets	*149,288*	*149,288*
Creditors due within one year	*(85,267)*	*(85,267)*
Total	*70,432*	*70,432*

Notes to the Financial Statements
For the Year Ended 31 December 2022

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,327 (2021 - £2,213). No amounts were payable to the fund at the balance sheet date.

19. Related party transactions

There were no related party transactions during the year ended 31 December 2022 (2021 - £nil).