

**RSPCA (North Somerset Branch)**  
**Annual Report and Unaudited Financial Statements**  
**For the Year Ended 31 December 2022**  
**Charity Registered in England and Wales Number: 205284**

**RSPCA (North Somerset Branch)**  
Contents  
For the Year Ended 31 December 2022

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**RSPCA (North Somerset Branch)**  
Reference and Administrative Details  
For the Year Ended 31 December 2022

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**Trustees**

R Hinton – Secretary  
C Evans – Treasurer  
V Hole  
M Evans

**Charity Number**

205284

**Principal Address and Registered Office**

RSPCA Rescue Centre  
Brent Road  
Brent Knoll  
Highbridge  
Somerset  
TA9 4BL

**Independent Examiner**

Michelle Ferris BSc (Hons) FCA DChA  
Albert Goodman LLP  
Chartered Accountants  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

**RSPCA (North Somerset Branch)**  
Trustees' Report  
For the Year Ended 31 December 2022

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The Trustees' present their report and accounts for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019).

**Trustees**

The Trustees serving during the year and since the year end are as follows:

- Ms Carol O'Leary            Chairperson - resigned 16.06.22
- Mrs Rita Hinton           Secretary
- Mrs Carl Evans            Treasurer
- Ms Susan Badger        Committee member - resigned 16.06.22
- Mrs Valerie Hole        Committee member
- Mrs Ann Parry            Committee member – resigned 03.01.23
- Mr Scott Parry            Committee member – resigned 03.01.23
- Mr Daniel Harris-West   Committee member - resigned 30.08.22
- Mr John Whitlow        Committee member - resigned 05.08.22
- Mr Mike Evans            Committee member

**OBJECTIVES AND ACTIVITIES**

**Objectives and public benefit statement**

1        The RSPCA North Somerset Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its animal rehoming and direct animal welfare work in North Somerset and surrounding areas.

2        The objectives of the Branch are to promote the work and objectives of the Society – 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 Society.

3        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**

1        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 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.

## OBJECTIVES AND ACTIVITIES continued

2 The Branch's animal welfare work and rehoming, 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 (in bold). All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

### Charitable activities pursued for the public benefit

1 We support our local Inspectors by providing funds for the emergency treatment and accommodation of animals, which they consider will suffer as a result of inaction or mistreatment by the owners or where the owners have financial difficulties, suffer ill health or pass away. **The Society's Inspectorate (as well as providing education, information and advice) rescue 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.**

2 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 in association with all the veterinary practices within the Branch area. The requests for assistance have increased due to Covid-19 and has put us under considerable pressure financially. **This work benefits those on means tested levels of income by giving them financial help to obtain care for companion animals in need of veterinary treatment.**

3 We provide subsidised neutering of companion animals for those in the Branch area on low incomes. We do this through a voucher scheme in association with all the veterinary practices within the Branch area. **This work helps to control dog/cat populations through neutering and benefits those on means tested level of income by giving them help to neuter companion animals, thereby promoting responsible pet ownership.**

4 Within the terms of our governing document, we support through offering kennelling space, when available, to the dog wardens for stray dogs that are found within the Branch area. **This work benefits our local community (including local authorities) by preventing stray animals posing a risk to themselves and to people through traffic accidents.**

5 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.**

6 We offer free animal care advice through our Animal Centre and by the provision of publications. **The public benefits through the promotion of responsible pet ownership.**

### Objectives and public benefit statement

7 Within the terms of our governing documents, we support the National Society by organising and running the Home Visiting scheme for our Animal Centre and occasionally for other Branches. This ensures that animals in RSPCA care are re-homed into a suitable environment. **The public benefits from knowing that rehomed animals will have the best chance of a lifetime of companionship and safety.**

8 We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. We also welcome volunteers at our Animal Centre who work with the Animal Care Assistants or come to do dog walking.

## **ACHIEVEMENT AND PERFORMANCE**

In 2021 the Trustees had taken the opportunity to review all aspects of their business and appointed Mr Rushton as Branch Manager to assist with steering the Trustees to improved methods of running the retail outlets and improve income; Mrs Pawlett was appointed as a much needed Fundraising Co-Ordinator. Trading conditions were still difficult and unfortunately the shop which opened in Clevedon in early 2022 proved to have insufficient footfall and income and was closed later the same year. Unfortunately things did not work out with Mr Rushton and he left our employment in October. However Mrs Pawlett stepped up to cover many of his duties and has been a great asset to the branch. Staff were getting to grips with the introduction of a new till system during the year which will enable us to attract Gift Aid to boost our income. A full Health and Safety Audit has been carried out not only at the Animal Centre but in all the shops and much of the work has been completed.

When we returned to some normality in early 2022 after working from home for such a long time, it was realised that our admin base at Locking Road was hardly used and after much discussion and seeking professional and legal advice it was agreed to sell the site and relocate to Brent Knoll Animal Centre.

Staff at Brent Knoll Animal Centre had all returned to work by January 2022, and some of the 2021 arrangements for adopting animals continued, but during 2022 the Animal Centre was open and prospective adopters and those wishing to purchase animal food, cat litter and other items for their pets were welcomed to come in. Mrs Darelli was appointed as Animal Centre Branch Manager and did an amazing job of running the Centre under difficult conditions; while the trustees take active steps to work out the best welfare and wellbeing interests of the animals and the most cost effective use of staff. Mrs Pawlett organised Pop-Up shops periodically at the Animal Centre, a Christmas Fayre at Berrow Village Hall and two stalls at Hutton Christmas Trail, and was actively involved in corporate relationship building and encouraged corporate groups to undertake work at the Animal Centre which helps to keep things fresh.

There are still a large number of rabbits waiting to come in and this is proving challenging. The Society is making finance available to assist with neutering and facilities in which to house them, the trustees plan to work with Mrs Darelli to apply for a grant to undertake this work which will assist with rehoming them as quickly as possible.

As we said in last year's report it was difficult to keep all the facilities at Brent Knoll Animal Centre in a good state of repair during the two years of the pandemic but we addressed this situation as soon as we were able and great deal of work was planned and much has been undertaken. From new fencing, provision of a disabled toilet, removal of the old caravan, removal of asbestos in an old animal block and provision of an additional fenced toileting area for dogs.

The annual rehoming figures are as follows:

Yearly figures				
<b>YEAR</b>	<b>DOGS</b>	<b>CATS</b>	<b>RABBITS</b>	<b>MISC</b>
<b>2008</b>	101	221	41	654
<b>2009</b>	66	215	53	407
<b>2010</b>	83	229	30	198
<b>2011</b>	84	184	33	306
<b>2012</b>	73	204	31	232
<b>2013</b>	91	185	45	37
<b>2014</b>	94	158	36	34
<b>2015</b>	113	214	35	29
<b>2016</b>	99	215	31	39
<b>2017</b>	92	236	43	31
<b>2018</b>	75	188	18	18
<b>2019</b>	57	180	19	24
<b>2020</b>	31	110	14	9
<b>2021</b>	20	83	5	5
<b>2022</b>	42	110	11	6

#### **Investment policy and objectives**

Having regard to the liquidity requirements of the Branch and the reserves policy, the trustees have adopted a policy of keeping available funds on an interest bearing deposit account. During the 2012 financial year a portfolio of stocks and shares was acquired as part of a legacy. The trustees have decided to hold these investments for the time being but continue to monitor their value and returns.

#### **FINANCIAL REVIEW**

##### **Significant activities**

Legacies of £174,868 were received during the 2022 financial year (2021: £22,505).

The cost of maintaining the Animal Centre, providing appropriate levels of care for the animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant the Branch spent £425,645 (2021 - £276,512) during the year.

The total Branch expenditure was £681,329 (2021 - £457,180). The activities were funded from incoming resources of £900,498 (including £251,163 gain on disposal of fixed assets) (2021 - £473,423).

After the cost of such activities has been deducted from incoming resources the Branch ended the year with a surplus (after investment gain/losses) of £223,573 (2021 - £23,017).

### **Reserves policy**

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met and fixed assets disregarded.

In addition to such 'unrestricted reserves', the Branch may also hold additional "restricted reserves". These reserves represent funds donated for a specific purpose which cannot be used for anything other than the purpose for which they were donated.

The Branch had 'unrestricted free reserves' of £801,474 (2021 - £464,521) as at the year ended 31 December 2022. Such reserves represent approximately 14 months' expenditure, based on total expenditure levels in 2022. No restricted reserves were held at 31 December 2022.

It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charitable Trust is constituted by Trust Deed and its objects are that of the welfare and care of animals, the prevention of cruelty and promotion of kindness. There have been no changes in policy since the last report.

On 18 October 2019, the trustees incorporated as a body corporate. This does not affect the legal status of the charity.

### **Recruitment and appointment of new trustees**

Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee.

### **Organisational structure**

The Branch is governed by a Committee who are Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society the Committee controls and monitors all the fundraising and animal welfare initiatives of the Branch. The remuneration of members of staff is determined by the Board of Trustees.

### **Wider network**

The Society of the Prevention of Cruelty to Animals was founded on 16 June 1824 and granted the 'Royal' prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act in 1932. The work of the Society is governed by the RSPCA Act and by the Rules of the Society. Membership of the Society is by subscription and may be on a life, annual, ex-officio or junior basis.

The society is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society by central organisation, headquarters and branches.



**RSPCA (North Somerset Branch)**  
Trustees' Report  
For the Year Ended 31 December 2022

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**Related parties**

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustees' expenses and related party transactions are disclosed in note 5.

**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 including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England & 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 income and expenditure 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 accounting 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 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 maintaining proper accounting records which 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/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees.

  
.....  
C Evans  
Treasurer

Date: 11-8-23  
.....

**RSPCA (North Somerset Branch)**  
Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 2022

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**Independent examiners report to the Trustees of RSPCA (North Somerset Branch)**

I report to the trustees on my examination of the accounts for RSPCA (North Somerset Branch) ("the charity") for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity 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 all 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 charity as required by section 130 of the 2011 Act;  
or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.



.....  
Michelle Ferris BSc (Hons) FCA DChA  
for and on behalf of  
Albert Goodman LLP  
Chartered Accountants

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 17/08/2023

**RSPCA (North Somerset Branch)**  
Statement of Financial Activities  
For the Year Ended 31 December 2022

	Note	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	2	280,387	-	280,387	214,250	-	214,250
Other trading activities	2	350,964	-	350,964	242,543	-	242,543
Investments	2	405	-	405	824	-	824
Other income	2	17,578	-	17,578	15,806	-	15,806
Gain on sale of tangible fixed assets		251,163	-	251,163	-	-	-
<b>Total income</b>		<b>900,498</b>	<b>-</b>	<b>900,498</b>	<b>473,423</b>	<b>-</b>	<b>473,423</b>
<b>Expenditure on:</b>							
Raising funds	3	255,684	-	255,684	180,668	-	180,668
Expenditure on charitable activities	4	425,645	-	425,645	276,512	-	276,512
<b>Total expenditure</b>		<b>681,329</b>	<b>-</b>	<b>681,329</b>	<b>457,180</b>	<b>-</b>	<b>457,180</b>
<b>Net income before other recognised gains / (loss)</b>		<b>219,169</b>	<b>-</b>	<b>219,169</b>	<b>16,243</b>	<b>-</b>	<b>16,243</b>
<b>Other recognised gains</b>							
Net gain/ (loss) on investments		4,404	-	4,404	6,774	-	6,774
<b>Net income before transfers</b>		<b>223,573</b>	<b>-</b>	<b>223,573</b>	<b>23,017</b>	<b>-</b>	<b>23,017</b>
<b>Transfers between funds</b>	11	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>223,573</b>	<b>-</b>	<b>223,573</b>	<b>23,017</b>	<b>-</b>	<b>23,017</b>
<b>Reconciliation of funds</b>							
Total funds brought forward (as restated)	11	2,462,776	-	2,462,776	2,439,759	-	2,439,759
<b>Total funds carried forward</b>		<b>2,686,349</b>	<b>-</b>	<b>2,686,349</b>	<b>2,462,776</b>	<b>-</b>	<b>2,462,776</b>

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.


**RSPCA (North Somerset Branch)**

## Balance Sheet

As at 31 December 2022

			2022	2021
			£	£
<b>Fixed assets</b>	<b>Note</b>			
Tangible fixed assets	7	1,627,313	1,745,097	
Investments	8	257,562	253,158	
			1,884,875	1,998,255
<b>Current assets</b>				
Stock		8,204	5,625	
Debtors	9	39,753	20,109	
Cash at bank and in hand		776,262	469,291	
		824,219	495,025	
<b>Liabilities</b>				
Creditors falling due within one year	10	(22,745)	(30,504)	
Net current assets			801,474	464,521
<b>Total net assets</b>			2,686,349	2,462,776
<b>The funds of the charity:</b>				
<b>Restricted funds</b>	11	-	-	-
<b>Unrestricted funds</b>	11		2,686,349	2,462,776
<b>Total charity funds</b>			2,686,349	2,462,776

The financial statements were approved by the Board of Trustees on 11-8-23.....and signed on their behalf by:

  
 .....  
 C Evans  
 Treasurer

**RSPCA (North Somerset Branch)**  
**Statement of Cash Flows**  
For the Year Ended 31 December 2022

		2022 £	2021 £
	Notes		
<b>Cash flows from operating activities</b>			
Net movements in funds for the year		223,573	23,017
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	7	43,358	48,859
Loss / (gain) on disposal of fixed assets		(251,163)	-
Loss / (gain) on revaluation of fixed assets	8	(4,404)	(6,774)
Finance expense	4	6,094	3,706
Finance income	2	(405)	(824)
		<hr/> 17,052	<hr/> 67,984
Working capital adjustments:			
(Increase)/decrease in stock		(2,579)	7,253
Decrease/(increase) in debtors	9	(19,644)	719
(Decrease)/increase in creditors	10	(7,759)	5,218
		<hr/> (12,929)	<hr/> 81,174
<b>Cash flows from investing activities</b>			
Interest received	2	405	824
Proceeds on disposal of fixed assets		342,000	-
Purchase of fixed assets	7	(16,411)	(6,556)
		<hr/> 325,994	<hr/> (5,732)
<b>Cash flows from financing activities</b>			
Interest paid	4	(6,094)	(3,706)
		<hr/> (6,094)	<hr/> (3,706)
Net increase/(decrease) in cash and cash equivalents		<hr/> 306,971	<hr/> 71,736
Cash and cash equivalents at the beginning of the reporting period		<hr/> 469,291	<hr/> 397,555
Cash and cash equivalents at the end of the reporting period		<hr/> <hr/> 776,262	<hr/> <hr/> 469,291

**1 Accounting policies**

The principle accounting policies adopted in the preparation of the financial statements are:

**1.1 Basis of accounting**

The financial statements have been prepared in £ sterling on the historical cost basis and 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) (effective 1 January 2019) – (Charities SORP FRS 102).

The charity 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 note(s).

The trustees have reviewed the net asset position of the charity and, given reserves and cash available, consider that the charity remains a going concern.

**1.2 Income**

Donations, legacies and other forms of voluntary income are recognised as income in the year in which they are receivable when there is evidence of entitlement, receipt is probable and the amount can be reliably measured. Donations and other voluntary income are recognised on receipt. Grants are recognised as soon as they are acknowledged in writing. Legacies are included when entitlement is established, it is probable that the amount will be received, and the amount receivable can be estimated with sufficient accuracy. Where conditions for recognition have not been met, the legacies are disclosed.

Income from government grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where no conditions are attached to the grant income they are recognised within donations and legacies and where conditions relating to performance of services are attached, grant income is recognised in income from charitable activities within the Statement of Financial Activities. Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

Income from the shops are recognised at the point of sale.

**1.3 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	2% straight-line or 15% on reducing balance
Motor vehicles	25% on reducing balance
Plant and machinery	5% straight-line

Tangible fixed assets for use by the charity where the cost is greater than £500 and their expected useful life exceeds one year.

It is the branch's policy to maintain the freehold property in a state of sound repair, the costs being written off to the statement of financial activities when incurred. Accordingly the trustees believe the useful economic life of the buildings is so long and that the residual value, measured in prices prevailing at the time of acquisition, is so high that any depreciation is not material to these accounts. Any permanent diminution in the value of freehold property is recognised in the statement of financial activities when incurred. A policy of revaluation of freehold properties has not been adopted.

**1.5 Investments**

Listed investments are included at market value.

**1.6 Stocks**

Stocks are valued at the lower of costs and net realisable value, after making due allowance for obsolete and slow moving items. Stock is calculated on a first in, first out basis.

In line with the charities SORP FRS 102, it is considered that the costs of valuation of goods donated for resale outweighs the benefits to users of the financial statements and therefore donated goods are recognised when sold.

**1.7 Debtors**

Trade debtors and accrued income are recognised at the settlement amount due after any trade discount offered and any impairment necessary. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.8 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.

**1.9 Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.10 Fund accounting**

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

**1.11 Taxation**

As a registered charity, the company is exempt from corporation tax and capital gains tax, to the extent that income and gains are applied to charitable purposes but not Value Added Tax.

**1.12 Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

**1.13 Pension contributions**

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

**1.14 Financial instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost and detailed in note 14. Investments are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost and detailed in note 14. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.



## 2 Incoming resources from generated funds

	Unres- tricted £	Res- tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
<b>Donations and legacies</b>						
Donations	105,520	-	105,520	85,946	-	85,946
Legacies	174,868	-	174,868	22,505	-	22,505
						-
<b>Exceptional government funding</b>						-
Coronavirus Job Retention						-
Scheme grant*	-	-	-	37,403	-	37,403
Other Covid grants*	-	-	-	68,396	-	68,396
	280,387	-	280,387	214,250	-	214,250
<b>Other trading activities</b>						
Fundraising events	12,178	-	12,178	7,189	-	7,189
Shop income	338,786	-	338,786	235,354	-	235,354
	350,964	-	350,964	242,543	-	242,543
<b>Investments</b>						
Investment income	405	-	405	824	-	824
	405	-	405	824	-	824
<b>Other income</b>						
Rent received	9,600	-	9,600	7,920	-	7,920
Wind turbine income	7,978	-	7,978	7,886	-	7,886
	17,578	-	17,578	15,806	-	15,806
	649,335	-	649,335	473,423	-	473,423

\* denotes government grants

The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding". The charity furloughed some of its staff under the governments CJRS. The funding received £nil (2021 - £37,403) relates to staff costs which are included within note 6 as appropriate. In addition, small business grants of £nil (2021 - £68,396) were received during the year.

**3 Expenditure on raising funds**

	Unres- tricted £	Res- tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
<b>Raising funds</b>						
Goods for resale	6,243	-	6,243	10,306	-	10,306
Wages	139,167	-	139,167	95,079	-	95,079
Shop rents and services	107,643	-	107,643	74,714	-	74,714
Sundry event costs	2,631	-	2,631	569	-	569
	<u>255,684</u>	<u>-</u>	<u>255,684</u>	<u>180,668</u>	<u>-</u>	<u>180,668</u>

**RSPCA (North Somerset Branch)**  
Notes to the Financial Statements  
For the Year Ended 31 December 2022

**4 Expenditure on charitable activities**

	Unres- tricted £	Res- tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
<b>Direct costs</b>						
Wages	247,171	-	247,171	153,232	-	153,232
Rates and water	1,209	-	1,209	7,095	-	7,095
Vet fees	20,578	-	20,578	13,560	-	13,560
Motor expenses	3,368	-	3,368	1,296	-	1,296
Identi-chipping and animal training	3,064	-	3,064	1,698	-	1,698
Animal food	6,146	-	6,146	1,897	-	1,897
Maintenance and repairs	30,627	-	30,627	15,280	-	15,280
Sundry expenses	9,456	-	9,456	1,589	-	1,589
Staff training	4,177	-	4,177	847	-	847
Depreciation & loss on disposal	43,358	-	43,358	48,859	-	48,859
<b>Total direct costs</b>	<b>369,155</b>	<b>-</b>	<b>369,155</b>	<b>245,353</b>	<b>-</b>	<b>245,353</b>
<b>Support costs</b>						
<b>Management</b>						
Rates and water	13,500	-	13,500	7,659	-	7,659
Telephone	2,834	-	2,834	974	-	974
Postage and stationary	3,965	-	3,965	5,153	-	5,153
Bookkeeping services	10,663	-	10,663	7,661	-	7,661
Professional fees	17,674	-	17,674	4,596	-	4,596
Accountancy fee	1,000	-	1,000	900	-	900
Independent examiners remuneration	760	-	760	510	-	510
	<b>50,396</b>	<b>-</b>	<b>50,396</b>	<b>27,453</b>	<b>-</b>	<b>27,453</b>
<b>Finance</b>						
Bank charges and interest	6,094	-	6,094	3,706	-	3,706
	<b>6,094</b>	<b>-</b>	<b>6,094</b>	<b>3,706</b>	<b>-</b>	<b>3,706</b>
<b>Total support costs</b>	<b>56,491</b>	<b>-</b>	<b>56,491</b>	<b>31,159</b>	<b>-</b>	<b>31,159</b>
<b>Total</b>	<b>425,645</b>	<b>-</b>	<b>425,645</b>	<b>276,512</b>	<b>-</b>	<b>276,512</b>

**5 Trustee Expenses**

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2021 - £nil).

## 6 Employees

### Number of employees

The average monthly head count of employees during the period was:

	2022	2021
Shop and kennel staff	20	15
	20	15

	2022 £	2021 £
Wages and salaries	346,181	233,539
Social security costs	27,913	10,799
Pension costs	6,244	3,973
Redundancy and termination costs	6,000	-
	386,338	248,311

No employee received remuneration of more than £60,000 in the period (2021 – none).

During the year, total costs of £6,000 were paid in respect of one employee settlement. The amounts were full and final with no outstanding amounts at the balance sheet date.

### Key management personnel

The key management personnel of the charity are considered to be the Animal Centre manager and the branch manager (to November 2022). The total costs to the charity of employee benefits for the key management personnel were £63,740 (2021 - £26,149).

## Pension costs

The charity operates a defined contribution pension scheme.

The charge to the Statement of Financial Activities for the year is shown above.

Contributions totalling £1,221 (2021 - £1,213) were payable to the scheme at the end of the year and are included in creditors.

**7 Tangible fixed assets**

	<b>Freehold Property</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 January 2022	474,195	58,365	1,761,340	36,838	2,330,738
Additions	-	-	16,411	-	16,411
Disposals	(90,837)	-	-	-	(90,837)
At 31 December 2022	383,358	58,365	1,777,751	36,838	2,256,312
<b>Depreciation</b>					
At 1 January 2022	-	26,263	528,293	31,085	585,641
Charge for the year	-	2,918	39,001	1,439	43,358
At 31 December 2022	-	29,181	567,294	32,524	628,999
<b>Net book value</b>					
At 31 December 2022	383,358	29,184	1,210,457	4,314	1,627,313
At 31 December 2021	474,195	32,102	1,233,047	5,753	1,745,097

**8 Fixed asset investments**

	<b>2022 Total £</b>	<b>2021 Total £</b>
Listed Investments	36,062	31,658
Investment property	221,500	221,500
<b>Total Fixed Asset Investments</b>	<b>257,562</b>	<b>253,158</b>
<b>Listed Investments:</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
<b>Market value</b>		
At 1 January 2022	31,658	24,884
Revaluation gain / (loss)	4,404	6,774
<b>At 31 December 2022</b>	<b>36,062</b>	<b>31,658</b>
<b>Historical cost</b>		
At 1 January 2022	27,945	27,945
At 31 December 2022	27,945	27,945
<b>Investment property:</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
<b>Market value</b>		
At 1 January 2022	221,500	221,500
Revaluation	-	-
<b>At 31 December 2022</b>	<b>221,500</b>	<b>221,500</b>
<b>Historical cost</b>		
At 1 January 2022	221,500	221,500
Revaluation	-	-
At 31 December 2022	221,500	221,500

The investment property consists of a property held for investment, Erica Cottage. The property is being held at market value at acquisition and the trustees have confirmed this remains appropriate.

**9 Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	11,248	7,104
Other debtors and prepayments	28,504	13,005
	<u>39,753</u>	<u>20,109</u>

**10 Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	20,021	28,059
Other creditors	2,724	2,445
	<u>22,745</u>	<u>30,504</u>

**11 Summary of movement in funds**

	Opening Balance 01/01/2022	Income	Expenditure	Gains/ (Losses)	Closing Balance 31/12/2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	2,462,776	900,498	(681,329)	4,404	2,686,349
	<u>2,462,776</u>	<u>900,498</u>	<u>(681,329)</u>	<u>4,404</u>	<u>2,686,349</u>
<b>Total funds</b>	<u>2,462,776</u>	<u>900,498</u>	<u>(681,329)</u>	<u>4,404</u>	<u>2,686,349</u>

**Summary of movement in funds- prior year**

	Opening Balance 01/01/2021	Income	Expenditure	Gains/ (Losses)	Closing Balance 31/12/2021
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	2,439,759	473,423	(457,180)	6,774	2,462,776
	<u>2,439,759</u>	<u>473,423</u>	<u>(457,180)</u>	<u>6,774</u>	<u>2,462,776</u>
<b>Total funds</b>	<u>2,439,759</u>	<u>473,423</u>	<u>(457,180)</u>	<u>6,774</u>	<u>2,462,776</u>



## 12 Analysis of assets between funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted	1,884,875	824,219	(22,745)	2,686,349
Restricted	-	-	-	-
<b>At 31 December 2022</b>	<b>1,884,875</b>	<b>824,219</b>	<b>(22,745)</b>	<b>2,686,349</b>

### Analysis of assets between funds – prior year

	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted	1,998,255	495,025	(30,504)	2,462,776
Restricted	-	-	-	-
<b>At 31 December 2021</b>	<b>1,998,255</b>	<b>495,025</b>	<b>(30,504)</b>	<b>2,462,776</b>

## 13 Financial commitments

At 31 December 2022 the charity was committed to making the following payments under non-cancellable operating leases:

	2022 £	2021 £
<u>Operating leases which expire:</u>		
Premises:		
Within one year	51,178	36,327
2-5 years	72,770	54,000
In more than five years	69,000	87,000
	<b>192,948</b>	<b>177,327</b>

## 14 Financial instruments

	2022 £	2021 £
Financial assets measured at fair value through the income and expenditure account	257,562	253,158
Financial assets that are debt instruments measured at amortised cost	787,510	476,665
	<u>1,045,072</u>	<u>729,553</u>
Financial liabilities measured at amortised cost	21,340	29,112
	<u>21,340</u>	<u>29,112</u>
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