

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTH EAST SOMERSET BRANCH

England & Wales · Charity number 264783

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOMERSET EAST BRANCH, RSPCA SOMERSET EAST BRANCH
Status	Registered
Legal form	Other
Registered	1972-11-24
Register	View on the Charity Commission register

Contact

Address	Dairy House Lufton Yeovil Somerset BA22 8SU
Phone	07885295208
Email	secretary.sesrspca@gmail.com
Website	www.rspca-eastsomerset.co.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Provide welfare assistance and neutering facilities for animals and emergency accommodation.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** EAST SOMERSET.
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£568,952	£581,694	£474,901	16
2023-12-31	£550,073	£503,394	£487,643	16
2022-12-31	£576,173	£482,408	£440,964	16
2021-12-31	£444,603	£360,845	-	-
2020-12-31	£335,193	£370,081	-	-

Trustees

Name	Role	Appointed
MARGARET ANN BAKER	Chair	
COLIN KENNETH BAKER		
Joanne Claire Louise Reynolds		2025-03-18
Kenneth Frank Comber		2019-07-23
LEE CHAPMAN		2015-05-13
MICHELE WESTLAKE		2012-06-06
PETER LUSCOMBE		2012-06-06
Rebecca Lucy Paull		2024-02-20
SHANI BELINDA THOMAS		
Tracy Jane Savage		2023-02-21

Accounts



**SOUTHEAST SOMERSET BRANCH OF THE RSPCA
CHARITY REGISTRATION 264783**

TRUSTEES REPORT AND ACCOUNTS FOR 2024



Pongo (pictured on page 1) came in battered and bruised, with a broken femur and a broken pelvis. He was mucky and tatty but still weighed in at nearly 7 kilograms. He's something of a Ragdoll cat with a thick long coat so his fur always seems to be moulting. He had been a neighbourhood cat and a survivor for a long while, but this time nearly met his end. With the help of a kind vet who wanted more experience with orthopaedic work, we got him through the first stage of his recovery at a reasonable cost, which led to 8 weeks of cage rest. He made no effort to escape and was very gentle in his manners. He showed no sign of aggression towards the 3 girl cats already in the house. So...could they be friends? He was a gentleman and the resident cats quickly accepted him. Shadow, the youngest, took a while longer. In February 2024 the fosterer asked to adopt him, paid her dues and he was signed over. At the time of writing, we can say Pongo has stolen the humans' affections and likes nothing better than a lap for the evening. He'll never be a high jumper or a long-distance runner, but he's certainly enjoying his life safe away from any traffic.



A Blue Quaker parrot rescued and rehomed with the help of West Dorset branch with whom we work on birds and small furries

**RSPCA South East Somerset Branch
Charity Number 264783**

RSPCA South East Somerset Branch
Charity number: 264783
Accounts for the year ended 31 December 2024

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Unfortunately, there is not a perfect resolution for every call.

A lovely family was thrown into chaos when the mother was diagnosed with a terminal illness, meaning she couldn't work to help support the family and their world fell apart. We helped the family by rehoming their pets, including Bruno (pictured).

They were all rehomed to loving homes, although Bruno struggled with stress for a while. We can only try to relieve the stress on all concerned, including the animals, but it can be heart-breaking work for both volunteers and staff.



RSPCA South East Somerset Branch
Charity Number 264783
Accounts for the year ended 31 December 2024

Trustees Report for 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with the Charity's constitution, the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2019.

Reference and administrative information

TRUSTEES FOR THE YEAR

Lee Chapman	Chair (& paid bookkeeper)
Margaret Baker	Treasurer
Ken Comber	Secretary & Data Protection Officer

Colin Baker
Piers Farley
Peter Luscombe
Rebecca Paull (appointed 20 February 2024)
Tracy Savage
Shani Thomas
Michele Westlake

PROFESSIONAL ADVISORS

Accountants	Milsted Langdon	Motivo House, Bluebell Rd, Yeovil
Bankers	National Westminster Co-operative Bank Lloyds	Westminster Street, Yeovil Southway, Skelmersdale The Borough, Yeovil
Solicitors	Under review	

HMRC VAT registration Number 376532182

Charity Registered Address	8 Coronation Ave. Yeovil Somerset BA21 3DX
Address for all correspondence	Dairy House Farm, Lufton, Yeovil BA22 8SU
Branch email	secretary.sesrspca@gmail.com

The charity was registered with the Charity Commission on the 24th November 1972.

It has to follow the branch rules issued by RSPCA (charity 219099) issued in 2009 and updated in 2010. The objects of the branch are to promote the work and objects of the RSPCA (219099) with particular reference to the area of South East Somerset as set out in this governing document in accordance with the policy of the RSPCA.

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 primary aim of the branch is to assist the Society's Inspectors in acceptance of animals from welfare or stray or injured animals. There are four key areas of work.

1. Rescue Rehabilitate and Rehome
2. Welfare neutering
3. Welfare microchipping
4. Welfare treatments

Trustees manage the branch on a day to day basis and are appointed annually at the AGM from members of the RSPCA and the branch who must have held membership for at least the previous three months. Such persons will have given notice to the secretary and provided two sponsors two weeks on advance of the AGM. This team of between 5 and 14 persons need to include persons with skills in administration, finance, media, fundraising, retail, marketing legal and animal welfare. From this team are elected a chairperson, a secretary and a treasurer with suitable experience or able to undertake further training.

The Trustees meet monthly to agree strategic direction as well as major decisions, lesser decisions such as veterinary support, stationery etc are dealt with by relevant staff and or individual trustees ad hoc. On occasion decisions are undertaken by email if the matter is urgent.

Formal training has in the past been undertaken by Milstead Langdon and by the provision of Charity Commission documentation including The Charity Compliance Toolkit, 5-minute Guide for Trustees, CC3 and CC3a. Every prospective trustee is invited to attend three trustee meetings as an observer.

Identifying Fair Pay

Trustees research what is paid in similar posts, both charity and standard retail both locally and around the country. Trustees do refer to other local branches of the RSPCA to understand local trends. They also review the difficulty of recruiting and retaining good dedicated staff that both respect the work of the charity and take pride in their promotion of charity achievements. Those facts are balanced against the need to spend the income generated by the staff for the charity. It is critical that the key member of staff along with all other staff of the team is recognised for their role in both income generation and promoting animal welfare.

Relationships with other local Organisations

Southeast Somerset works with West Dorset Branch assisting with welfare and neutering calls in adjacent areas while West Dorset will accept a small number of cats, birds and small furies. On other occasions if there is a multi-animal household this branch will assist with rehoming.

Southeast Somerset works with St Giles Animal Rescue who board Southeast Somerset dogs and cats for rehoming. St Giles manages the stray dogs for Somerset Council. A number of these are picked up in this branch area but never reclaimed. Of those where necessary, Southeast Somerset pays for neutering, vaccination and microchipping prior to St Giles rehoming them.

As one of a number of RSPCA branches in the South West we are always looking to help each other achieve their objectives of preventing cruelty and promoting good welfare.

Welfare Officers Voluntary

Michele Westlake and Maggie Baker welfare.sesrspca@gmail.com

The cattery only operates on an emergency basis, such as when an animal cannot be taken to St Giles within opening times or there are feral cats waiting for recovery from an operation or prior to release.

Shop Teams led by

Shops Area Manager Paula Cullingford southeastsomerset.rspca@gmail.com

Crewkerne Staff

Manager	Kim Studley
Assis. Manager	Joanne Jackson
Sales Assistant	Mia Wright

Glastonbury Staff

Manager	Lesley Phillips
Assis. Manager	Alison Walsh
Assis. Manager	Polly Taylor
Assis. Manager	Lindsey pickles
Sales Assis	Sharon Slater

Somerton Staff

Manager	Colleen Wolski
Assis. Manager	Liesl Hookins

South Petherton Staff

Manager	Michele Broom
Sales Assist	Niki Crofts

Yeovil Staff

Manager	Linda Perry
Assis. Manager	Kat Ashmore

Online	Linda Perry
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Transport	Sharon Eglon
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Warehouse Supervisor Alana James

Along with these paid members of staff we are extremely grateful to all the volunteers who offer their time to make the shops as successful as they are.

The Branch Trustees wish to thank all who have helped in any way throughout yet another difficult year. With this support, both financial and otherwise, the Charity has been able to assist both animals and owners who have asked for support during the year. The support was not always financial, sometimes it was time to listen.

Above all our aim is to:

PREVENT SUFFERING AND PROMOTE KINDNESS

REPORT FOR 2024

This has been another testing year with the Branch dealing with large numbers of welfare issues as a consequence of the Cost-of-Living Crisis. However, the Branch Trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31 December 2024. The South East Somerset Branch of the RSPCA is a separate registered charity governed by a constitution. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 applicable in the UK and Republic of Ireland.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The purpose of the charity is **"To prevent cruelty and promote kindness"**. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Our purposes are, by lawful means, to prevent cruelty, promote kindness and alleviate suffering to animals in the area of South East Somerset according to the rules and objectives of the Royal Society for the Prevention of Cruelty to Animals

The Branch carries out these purposes by: -

- a. Providing support for the Inspectorate in their work. The priority of the Branch has always been to support this work by providing funds for veterinary assistance to animals identified by the Inspectorate as "in need" and whenever possible to accept animals for rehoming that are found neglected or cruelly ill-treated. However, this demand has reduced as the Inspectors are now working shorter hours, targeting more severely affected animals, in non-specific areas and are provided with limited welfare vouchers by the main Society.
- b. The Branch will also identify animals with a similar or lesser need before they come to the attention of the Inspectorate, thus attempting to reduce the work of the Inspectors in the field where possible
- c. Providing welfare assistance and neutering facilities for those on low incomes. Welfare officers, Michele and Maggie, are very experienced and always available to the public for help and advice. The Branch has provided this support whenever possible to enable the Inspectorate to improve the lives of many animals in the area. Although a person's income means tested benefits are covered, there are always the few who do not fit this criteria but are in desperate need of our help and we do when an animal might otherwise suffer.

- d. Rehoming animals accepted by us for this purpose after vaccinating, neutering and microchipping
- e. Providing advocacy, advice and information to members of the public on matters related to animal welfare
- f. Promoting the campaigning work of the RSPCA
- g. Presenting a welcoming and helpful shop window for the RSPCA



In planning the Branch activities, the Trustees have considered the Charity Commission guidance on public benefit. The value of owning an animal has become recognised to benefit the mental health of the owner and as such the branch feels its work adds benefit to human life where possible. The Trustees are pleased that the sections below, report of our achievements and performance of the charity describe our main activities and demonstrate the benefit provided to the public and their pets.

The benefits of the charity's work are demonstrated by the Branch undertaking as an important part of its work rehabilitating neglected or cruelly ill-treated animals often brought in by the Inspectors. It is not the prime purpose of the Branch to rehome unwanted animals and the Branch does not always have the capacity to do so, but when there is the space it will try to help accommodate unwanted pets. As the Branch has no animal centre, we need to undertake our role to support the Inspectors work and local animal welfare in other ways.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE: HOW OUR ACTIVITIES DELIVERED PUBLIC BENEFIT

1. We supported our local Inspectors by providing funds for the emergency treatment of animals. Although this has reduced as the RSPCA has allocated funding from HQ.
2. We have providing over 1200 meals for dogs and cats
3. We provided subsidised treatment for animals whose owners are on low incomes, where the owner can't be found or they have been abandoned or lost. 951 cats dogs and miscellaneous. 108 more than 2023
4. We provided subsidised neutering for those on low incomes. 277 cats and dogs. 61 more than 2023
5. We have provided financial support to other branches totalling £1454.
6. We provided funds to neuter, vaccinate and microchip unclaimed stray dogs from our area
7. We have taken in and rehomed unwanted, illtreated or abandoned dogs, cats and other animals mostly via St Giles Animal Centre including 4 tortoises to Brighton. Rehomed 131 cats, dogs and tortoises. An increase of 40 from 2023.
8. We take a vast number of calls from those unwilling or unable to contact the RSPCA central call centre
9. We provide volunteering opportunities which may advance a career, give valuable experience and feel rewarding

Once again, this year the emphasis of the Branch has been on welfare, not just the welfare of the animals but the welfare of their owners. Our welfare officers have spent hours every week listening to people's problems and concerns – bereavement, people going into hospital, health issues and increasing numbers of people not knowing how they will get through the day.

- Many hours of time donated to listening to owners needing support for different reasons

The Branch regularly supplied animal food to Yeovil, Langport, Crewkerne and Glastonbury/Street food banks and have extended this to Bruton, the recipients were very appreciative. Yeovil are now recording that we supported 1125 animals during the year. More food is being donated but we are continuing to purchase as needed. Thank you for the help of the Gateway in Yeovil and the Community Church in Crewkerne.

- More than 1200 animals fed relieving pressure on their owners

We have continued to “keep an eye out” for vulnerable people who need our support and continue to deliver that support on a daily basis. We team up with other organisations, such as Somerset Mental Health teams where possible. We have dealt with an increasing number of distressed persons during the year.

- Owners in need of mental health support given time

We have successfully partnered with St Giles Animal Centre who not only look after our cats and dogs before re-homing but undertake the role as dog warden for the branch area also. We have funded the vaccination, the neutering and microchipping of all stray and unclaimed dogs from our branch area prior to them being rehomed. We are responsible for the veterinary care of all our dogs rehomed by St Giles during that time. They advertise and undertake the administration of all our rehoming to RSPCA standards.

WELFARE SUPPORT

We planned to employ a part time Community Animal Welfare Officer. This didn't work as anticipated as the breadth of the role was perhaps too wide. We will be reviewing this in 2025 having met with the Society's Education team based at West Hatch. We believe there may be a simpler but more efficient way to achieve the same benefits. We are ready for the role with all the equipment and vehicle in place. The van is currently being used to transport animals and food when needed, and is of course advertising the branch.



Without an Animal Centre it is difficult to define specifically what we have achieved, so we have examples of some of the incidents and workings over the year. Michele and Maggie operate a dedicated often 24/7 welfare line (07971175491) along with the Branch welfare email welfare.sesrspca@gmail.com and our website www.rspca-eastsomerset.org.uk. This is a prompt and efficient way in which to engage to promote animal welfare advice and support to the public. The line provides not only financial advice, but an increased number of calls regarding wildlife, how to manage their animals and how to find a new home where lack of finance for their animals is forcing this decision. Where possible we try to resolve the last with offers of food. Where appropriate, calls are referred to the Inspectorate call centre

on 0300 1234999. However, the latter now only operate 8am to 5pm and with a limited range of species. All branch contacts are currently answered by volunteers. 24/7 advice line

We advised and assisted a number of XL bully owners through the new regulations introduced at the end of 2023 and continued to follow Dexter (pictured) to see how he and his owner managed in the new climate. He is a very gentle dog and accepted his new restrictions but with extra “play” or “challenge” time being introduced by his owner.



The vets on occasion have asked for our support where they felt the animal was suffering where in fact it was the owner needing support. We worked with the housing providers, a special care organisation run by Dorset County Council and an offshoot from the doctor’s surgery.

We became involved not only with the owners, but vets wanting to help, Dog Wardens, Social Services, Housing officers, the police and ambulance crews coming into a situation where the owner was in a desperate situation and unable to care for their animals and the animals needed to be taken to safety. On some of these occasions we asked help from the Inspectorate team to

manage the situation.

- Provided advice to the public, owners, housing officers and vets to name some.

We are often asked for advice covering a wide range of issues. Maggie and Michele are very experienced and have a strong network of professionals to contact should they need further guidance.

2024 showed an increasing number of animal owners coming forward for assistance with neutering, 30 more cats and 34 more dogs. There were a number of miscellaneous animals including rabbits, guinea pigs and an equine. The costs have increased and extra support was needed for many. We could have taken in and rehomed instead, but it is better animal welfare to support animals with their caring owners. Total support to owned animals of £3,894.69.

It is similar for welfare help, 58 more cats and 77 more dogs. We are aware there are many more out there that need our help, please don’t be afraid to ask.

1. COMPARISON OF ANIMAL WELFARE NUMBERS AND COSTS

Welfare numbers over the previous four years	2024	2023	2022	2021
Cats	430	372	332	323
Dogs	498	421	412	288
Rabbits/misc	5		1	8
Misc	18	50	19	88
Annual Total	951	843	764	707
Cost	£81,200	£74,774	£63,957	£48,409
Average per animal	£85.38	£88.70	£83.71	£68.47

Neutering numbers over last four years	2024	2023	2022	2021
Cats	124	94	74	83
Dogs	153	119	253	39
Rabbits		1	0	5
Equines	1	0	3	1
Annual Total	278	214	330	128

Micro-chipping over last four years	2024	2023	2022	2021
Cats	110	109	127	28
Dogs	83	133	21	25
Annual Total	193	242	148	53

REHOMING

We are pleased to work with St Giles Animal Centre both boarding and veterinary practice, who care for and rehome all our animals. We exceeded the number of animals we helped in 2023 and took in 105 animals, of which 26 were dogs and 79 were cats. We rehomed a total of 127 animals, 27 dogs and 100 cats. There was a considerable increase in cats due to taking in 35 from Weymouth to assist the Inspectors. It is perhaps a sign of the times seeing this drastic increase in cats. Overall, numbers were higher in the summer months, where we were dealing with both kittens and strays. We do not euthanise any animals, unless on the recommendation of the vet or the behaviourist and in consultation with at least one trustee. We sadly had to euthanise three cats due to ill health and transferred 3 cats to another branch on the recommendation of the vet. One dog had a bone deformity and one of the cats was brought in with a defective ear structure. Alongside this work we currently pay for the neutering, vaccination and microchipping of all “stray” dogs collected by the dog warden from within our branch area and that are collected by St Giles as Somerset Dog Wardens. West Dorset also accepted a small number of cats from us.



We also accepted 4 tortoises from the public that we passed to Brighton Branch who are licensed to care for these protected species and rehome them. We also had the pleasure of accepting a Blue Quaker parrot for rehoming. We passed this to the West Dorset branch, who have facilities and quickly found it a new home.

VOLUNTEERS

We recognise that volunteers are a much-undervalued resource for any charity from the Trustees to the “runners around”. We have volunteers at our shops, those who are providing

animal welfare, PAT testing and Trustees. We believe this comes to approximately 20,000 hours in total. We cannot express our thanks sufficiently to all these people. We must look to find a coordinator to lead this team, arranging fundraising, fostering, and other assistance such as dog walking when someone is sick.

- target to recruit more volunteers in order to increase animal welfare undertaken

FUND RAISING

Our main efforts went into the promotion and income generated by the shops. We do have a small number of collection boxes in shops and cafes but as less people pay in cash this is reducing in value. We are still receiving a share of the national Door to Door collection organised by the National Society. This year we received £21,733.10 after our small contribution to the Society support. We attended a fair at Johnson Park in Yeovil, not only was this fun, it raised money and promoted our work. We recognise that this sort of event is beneficial not just for money, but for the promotion of our work and our role in the community.



- Target to recruit a fund raising team

SOCIAL MEDIA

The Branch operates a web site www.rspca-eastsomerset.org.uk. We also have Facebook, Instagram and X, and “followers” continue to increase. We have used Instagram to publicise the exciting clothes for the Boutique. The further marketing and promotion of the Branch is a key priority for 2025 and professional advice has been undertaken. There are plans with the help of a new “professional” trustee to develop both our public image of what we do, what we have done and therefore develop both our public support and income online. Our followers have increased considerably to improve our social media presence and influence. Our new website is intended to show more of our own work alongside the campaigns and advice offered by the national RSPCA.

- Target to post 6 – 10 articles a week

RETAIL (INCLUDING ONLINE WITH EBAY etc)

- Target to increase shop income and reduce cost while promoting animal welfare

All our shops are surrounded by a diverse population. Different shops will sell items at different values identifying the consumer base around each. The retail market has been challenging with changes in government and changes in income for the public. Many shops will be upgrading their First Aid skills in the New Year. The Trustees would like to thank Paula and her team for all the dedication they have shown across the shops and Ebay in the light of the difficulties faced.

Crewkerne

Crewkerne has had a very challenging year again over and above some of the other shops, with roadworks in and around the town, affecting all the local businesses. The business owners have tried their best to push for speed, but against both the water board and other services it has been hard work. Crewkerne shop has large windows utilised to offer donated electrics and therefore a high rate of sales. A number of our staff are trained to undertake PAT testing to ensure the safety of electrical items and comply with the law.

Glastonbury

Glastonbury shop is a hive of quirkiness with an array of new items, such as incense, oil burners and funky felt hats. The shop has gone from strength to strength over the past couple of years, with 2024 being their best year to date. It is open seven days a week as Glastonbury has numerous events on many weekends, which the shop embraces and is an important part of the whole Glastonbury image. Goddess gatherings, fairy balls, the unique Frost Fayre as well as the traditional Glastonbury carnival.

Somerton

Many staff and customers are still participants from when we opened the shop in 2012 or even when the Auxiliary RSPCA Somerton group started in the year dot. Somerton is a community hub, extremely well supported by a number of loyal volunteers and customers. We have a new landlord following the death of Harry House but hopefully he recognises that we will be good tenants for the next 10 or 11 years.

South Petherton

Following the floods at the end of 2023, we decided to try something new and staff have operated a boutique at South Petherton, specialising in “event” occasion wear in the rear of the shop and varying the opening hours to suit clients who wished to come as a group to dress for a special occasion such as a wedding or a prom night. Beautiful sustainable fashion at affordable prices. This special occasion wear proved very popular with all generations, as have the array of glorious hats for weddings and garden parties. The front of the shop offers higher quality clothes, including children’s clothes, along with accessories and homeware. Compact but full of interesting items. Shop hours have been limited, to suit customer needs and offering evening viewings. Without a doubt they have seen an upturn in interest. Apart from this, they promoted our welfare message to the local persons.

Yeovil

The Yeovil shop is in a challenging area, with a lot of welfare issues. Changing the shop to mainly a £3, £2, £1 shop in 2023 enables the branch to reduce the amount of stock going to landfill. Yeovil also sorts and recycles all books, media and such to further prevent waste and generate income. It is the focal point for all the online trading and it must be taken into consideration that this is the legal address of the charity as shown on the Charity Commission website. As a result, many phone calls focus on here and the team are forever fielding enquiries both for the branch and for the Inspectors.

Ebay and other online trading

Ebay concentrates on selling high value single items along with bundles of stock that we would probably have recycled. This is due to the vast decline in the recycling market and the price plummeting to 5p per kilo (formerly 50p a kilo). We have also started selling lower grade stock to cash4clothes, enabling us to get the best prices possible in the struggling market. Again, since the change of government we have seen a change in donations received that are suitable for this aspect of sale.

Distribution

The driving force for the shops. The van does a regular run Monday, Wednesday and Friday to each of the shops with all the team communicating their needs via messenger. Distribution has enabled us to keep the shops fully stocked with items they need along with moving additional stock to the warehouse and at times distributing animal food to the food banks.

Warehouse

The warehouse has been very successful in storing and distributing stock to the shops and Ebay. The warehouse has been streamlined to only stock the highest quality items. Surplus stock has gone to Ebay or cash4clothes. It remains well stocked, with stock in and out throughout the week, along with being the hub for recycling, making it easier for the shops as they do not have to store large bags for the recycling company.

INVESTMENT POLICY

The Trustees reviewed the investment policy during the year. The decision was to continue not to invest in shares due to the level of risk. We are now receiving a reasonable rate of interest through the Cooperative bank. However, going forward it was agreed Trustees would undertake to invest in a fixed term bond with CAF (Charities Aid Foundation) at the earliest time.

RISK MANAGEMENT

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

- Loss of income through fraud or theft
- Damage to reputation through fraud
- Damage to reputation through adverse publicity
- Risk of activities of RSPCA, the main Society
- Risk of reputation of RSPCA, the main Society
- Loss of income through outside forces, including severe inclement weather
- Risk of pandemic
- Insufficient Trustees to continue
- Insufficient funds to continue
- Managing risk for succession
- Insufficient volunteers to fundraise
- Severe changes in trading
- Risk of claims against volunteers
- Health, Safety and Welfare of volunteers and staff

- Risk of claims by volunteers or the public
- Risk of non-compliance e.g. GDPR or charity regulations

The major risks identified have been reviewed and systems and procedures have been established to manage these where possible. The charity continues to take active steps to manage them and to reduce both the likelihood of incidents occurring and to minimise the impact should an incident occur. It is the opinion of the Trustees that the Branch's procedures, policies and controls are adequate to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the Branch.

RESERVES POLICY 2024

The Trustees reviewed the Reserves Policy at their January 2024 meeting. This included consideration of the committed costs of the shops' leases and their respective break clauses. Trustees also considered salary costs, animal welfare and potential loss of income if shops closed again due to further pandemic. They took reputational damage into consideration also. The Branch has no animal centre and animal welfare support could be temporarily reduced, or stopped. If stopped, it might damage the reputation of the Branch or the National Society. The staff consideration would be those employed at the shops. Therefore, the Trustees would be responsible for redundancy payments, the ongoing rents and winding up costs for these properties. The Branch is currently responsible for five shops, Somerton, Crewkerne, Glastonbury, South Petherton and Yeovil. The shops are a liability for up to five years, according to the terms of our leases. It may be possible but unlikely to sublet should it be necessary to close prior to the end of the lease. However, Trustees are required to consider the total length of the lease when considering branch liabilities. Taking all these points into consideration the free reserves are £458,084, slightly less than last year intentionally with the beginning of a formal paid welfare operation. (At the end of 2023 - £482,817, at the end of 2022 - £431,842). The Trustees consider this adequate with the intention of reducing these further with planned work in 2025. This will be undertaken by promoting the role of a Community Animal Welfare Officer in 2025 and developing media in order to generate a more diverse income.

HEALTH AND SAFETY POLICY

Health and Safety

Staff undertake training for health and safety online via our insurer's website. They are expected to renew this on a regular basis. All staff hold First Aid certificates. These were renewed at the beginning of 2025. Our Shops Area Manager has completed a two-day course on Mental Health First Aid with MIND.

a. The RSPCA South East Somerset Branch will ensure, so far as is reasonably practicable, the health and safety of volunteers and staff and also exercise its duty of care in respect of the health and safety of all persons visiting branch premises or events (e.g. volunteers, members of the public, staff and contractors). The Branch requires the full co-operation of members of staff and others in meeting these objectives. Risk assessments are undertaken as necessary and held by the Trustee responsible for the event or at the premises concerned. In return, it is expected that all persons will behave in a responsible manner in order that the health and safety of everyone is ensured.

b. The Branch will comply with all relevant regulations, which are designed to ensure good standards of health and safety at work.

c. The Branch will ensure so far as is reasonably practicable:

- Safe and healthy work conditions
- Safe plant and equipment and systems of work
- Appropriate protective equipment and clothing will be provided in order to minimise risks where these are unavoidable. The Branch will provide such information, undertake training and supervision as are necessary to ensure compliance with current legislation

d. A Trustee is appointed as a “competent” person who is responsible for advising on health and safety matters within the Branch. Day to day management of health and safety in the workplace lies with the staff and volunteers themselves.

BRANCH POLICIES

The branch is registered for Data Protection and the following policies are in place:

- Safeguarding
- Privacy Policy
- Data Protection
- Code of Conduct
- Health and Safety
- Volunteering
- Young persons
- Equality and Diversity
- Conflict of interest
- Trustee Recruitment
- Shop Staff and Volunteer Purchasing Policy
- Coronavirus Policy
- Lone worker policy

KEY MANAGEMENT AND PERSONNEL REMUNERATION

The Trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year except for:

- Lee Chapman who was paid £3,600 for undertaking preparation of the monthly bookkeeping and wages.

Details of Trustee expenses and related party transactions are disclosed in notes 10 and 21 of the accounts. Trustees are required to disclose all relevant interests and register them and in accordance with the charity’s policy withdraw from decisions where a conflict of interest arises. Where there is a conflict of interest a waiver will be obtained through the Regional Board. This is the case for Lee Chapman who is the Branch’s paid bookkeeper.

FINANCIAL REVIEW

The overall income was £568,952. This has increased from 2023's total of £550,073.

General fund raising, grants, donations and legacies totalled £27,904 (2023: £27,365) which included "door to door" money raised by the national society and given back to the branches as a grant annually.

Donations from rehoming cats and dogs totalled £11,655 (2023 - £10,370).

The total income from shops of £523,075 (2023: £508,145) is broken down in note 4, with a detailed breakdown of shop expenditure totalling £403,762 (2023: £360,457) in note 6.

The branch currently holds new stock to the value of £5,419 (2023: £9,590) having purchased £5,867 stock in total (2023: £10,083). Both figures are exclusive of VAT. New items to the net value of £29,680 (2023: £23,174) were sold in the shops.

Expenditure

To highlight some of the costs:

- £149,633 was spent on direct animal welfare (2023 - £126,715).
- £448 of veterinary and food spend is still held in stock as of December 31st (2023: £493).
- The cost of expenses for the van was £Nil (2023 - £2,028).
- The cost of £3,600 for bookkeeping services for the year includes the cost of salary administration (2023: £3,600).
- The branch is required to have the accounts independently examined which cost a further £3,150 (2023 - £3,000).
- The branch spent £319 on postage, website maintenance, printing and computer supplies (2023 - £553).

Unfortunately, as governance takes a more prominent role these items will escalate. All efforts are made to keep these to a minimum.

FUTURE PLANS

- The Trustees will continue to monitor the viability of the shops, look to increase online sales and recognise the need to explore other potential income streams. Trustees identified that an income stream of over 90% from one source is a high risk.
- The Branch is also keen to further promote the service that it continues to deliver for animals in the local community.
- It is increasing its profile and its social media presence. Trustees are still proposing to create the post of part time Community Animal Welfare Officer whose role it will be to further the objective of preventing cruelty and promoting kindness but in light of knowledge gained during the year this role may be reviewed from our original intentions.

- Education and community work with the aid of the Education Hub operated from West Hatch by the RSPCA.
- Community Action Days operated in conjunction with the Education team in hot spots identified by ourselves and the Inspectorate.
- Increase the numbers undertaken for neutering and microchipping
- We have achieved a new website, although we recognise the need to populate this with more local information of what we do and with what we can offer help.

RSPCA South East Somerset Branch
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Statement of trustee's responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are also responsible for safeguarding the assets of the charity and 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 in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved and signed on behalf of the trustees by;

M A Baker
Treasurer

L Chapman
Trustee

Date: 13/05/2025

RSPCA South East Somerset Branch
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Independent examiner's report to the trustees of RSPCA South East Somerset Branch

I report to the trustees on my examination of the accounts of RSPCA South East Somerset Branch for the year ended 31 December 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 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 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 Charities Act 2011; 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Robert Cadwallader FCA

Date 15/05/2025

Milsted Langdon LLP
Chartered Accountants
Motivo House
Alvington
Yeovil
Somerset, BA20 2FG

RSPCA South East Somerset Branch
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Statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income and Endowments from:					
Donations and legacies	2	27,904	-	27,904	27,365
Charitable activities	3	11,655	-	11,655	10,370
Other trading activities	4	523,075	-	523,075	508,145
Investment income	5	6,318	-	6,318	4,193
Total income		<u>568,952</u>	<u>-</u>	<u>568,952</u>	<u>550,073</u>
Expenditure on:					
Raising funds	6	403,762	-	403,762	360,457
Charitable activities	7	175,106	2,826	177,932	142,937
Total expenditure		<u>578,868</u>	<u>2,826</u>	<u>581,694</u>	<u>503,394</u>
Net movement in funds		(9,916)	(2,826)	(12,742)	46,679
Total funds brought forward		484,500	3,143	487,643	440,964
Total funds carried forward	18	<u>474,584</u>	<u>317</u>	<u>474,901</u>	<u>487,643</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 18 on page 33.

The notes on pages 22 to 35 form an integral part of these financial statements.

RSPCA South East Somerset Branch
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Statement of financial position as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		12,500		1,683
Intangible assets	13		4,000		-
Total fixed assets			16,500		1,683
Current assets					
Stocks	14	5,867		10,083	
Debtors	15	7,647		7,113	
Cash at bank and in hand		465,830		494,202	
Total current assets		479,344		511,398	
Creditors: amounts falling due within one year	16	(20,943)		(25,438)	
Net current assets			458,401		485,960
Net assets			474,901		487,643
Funds of the charity:					
Unrestricted income funds					
General funds			429,150		396,956
Designated funds			45,434		87,544
Restricted income funds					
Equine Welfare			317		3,143
Total charity funds	18		474,901		487,643

The financial statements were approved by the trustees, and authorised for issue on ...13/05/2025... and signed on their behalf by:

M A Baker
Treasurer

L Chapman
Trustee

RSPCA South East Somerset Branch
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Statement of Cash Flows

	Note	Total Funds 2024 £	Total Funds 2023 £
Net cash generated in operating activities	20	(14,081)	39,294
Cash flows from investing activities:			
Purchase of tangible fixed assets		(15,609)	(250)
Purchase of intangible fixed assets		(5,000)	
Interest and dividends		<u>6,318</u>	<u>4,193</u>
Net cash generated in investing activities		(14,291)	3,943
Change in cash and cash equivalents in the year		<u>(28,372)</u>	<u>43,237</u>
		494,202	450,965
Cash and cash equivalents carried forward		<u><u>465,830</u></u>	<u><u>494,202</u></u>

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Notes to the financial statements

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP 2015 (FRS 102) - effective 1 January 2019) and the Charities Act 2011.

RSPCA South East Somerset Branch meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are those donated for use in a particular area or for specific purposes, the use which is restricted to that area or purpose by the donor. The restricted funds are specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

Further details of each fund are disclosed in note 18.

Income recognition

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 the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Income from the sale of donated goods in the shops operated by the charity is recognised once sold due to there not being a practical method of valuing the goods being donated by the general public.

RSPCA South East Somerset Branch
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Notes to the financial statements

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably.

All expenditure is recognised on an accruals basis. All costs, including support costs and governance costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Cost of raising funds

The costs of generating funds consist of costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

RSPCA South East Somerset Branch
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Notes to the financial statements

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £150 or more are capitalised and valued at historical cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any

Leasehold property improvements	over lease of the property
Fixtures, fittings and equipment	20% straight line
Motor vehicles	25% reducing balance

Intangible fixed assets

Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation

Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	20% straight line
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Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Any annual contributions are charges to the Statement of Financial Activities.

RSPCA South East Somerset Branch
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Notes to the financial statements

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Goods donated by the general public to be sold in the shops operated by the charity are not included in the value of stock due to there being no practical method of determining the value prior to sale.

Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. 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. 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.

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Notes to the financial statements

2 Income from donations and legacies

	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Donations	6,031	-	6,031	1,970
Subscriptions	140	-	140	383
Fund raising	-	-	-	-
Door to door	21,733	-	21,733	22,984
Donated services		-	-	2,028
	<u>27,904</u>	<u>-</u>	<u>27,904</u>	<u>27,365</u>

Included in 2023 was £nil of restricted funds.

3 Income from charitable activities

	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Rehoming income	11,655	-	11,655	10,190
Other income	-	-	-	180
	<u>11,655</u>	<u>-</u>	<u>11,655</u>	<u>10,370</u>

Included in 2023 was £nil of restricted funds.

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Notes to the financial statements

4 Other trading activities	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Shop income by RSPCA branch shops				
Crewkerne	105,346	-	105,346	111,146
Glastonbury	182,150	-	182,150	159,870
Somerton	136,496	-	136,496	132,449
South Petherton	34,996	-	34,996	32,682
Yeovil	33,316	-	33,316	34,767
Ebay and online	25,148	-	25,148	33,493
Recycling and other	5,623	-	5,623	3,738
	<u>523,075</u>	<u>-</u>	<u>523,075</u>	<u>508,145</u>

Included in 2023 was £nil of restricted funds.

5 Investment income	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Interest receivable and similar income				
Bank interest	6,318	-	6,318	4,193
	<u>6,318</u>	<u>-</u>	<u>6,318</u>	<u>4,193</u>

Included in 2023 was £nil of restricted funds.

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Notes to the financial statements

6 Individual shop costs

				South				Warehouse	
	Crewkerne	Glastonbury	Somerton	Petherton	Yeovil	Online & Ebay	& other	Total	
2024	£	£	£	£	£	£	£	£	£
Rent	14,572	14,289	11,500	6,200	4,968	1,200	7,800	60,529	
Rates and water	671	608	575	412	246	-	1,608	4,120	
Electricity	1,832	1,231	1,698	1,286	916	-	1,134	5,829	
Telephone	695	140	261	437	458	150	204	1,937	
Wages	46,296	72,365	39,733	30,290	37,776	18,238	35,594	280,292	
Repairs	654	1,279	381	45	557		624	3,540	
Other	7,293	3,900	5,857	1,119	2,416	1,890	6,463	28,938	
Goods for resale	2,420	10,915	675	-	-	396	4,171	18,577	
	74,433	104,727	60,680	39,789	47,337	21,874	54,922	403,762	

				South		Online, Ebay &			
	Crewkerne	Glastonbury	Somerton	Petherton	Yeovil	Warehouse	Total		
2023	£	£	£	£	£	£	£		£
Rent	14,594	18,456	11,500	6,000	4,700	9,100	64,350		
Rates and water	392	405	248	260	313	926	2,544		
Electricity	3,137	3,169	2,735	1,550	967	1,235	12,793		
Telephone	370	167	299	509	373	326	2,044		
Wages	40,619	56,226	33,275	30,638	32,446	45,290	238,494		
Repairs	2,235	505	3,323	1,115	1,213	21	8,412		
Other	4,051	3,695	3,728	(795)	3,432	8,627	22,738		
Goods for resale	1,423	6,228	484	657	290		9,082		
	66,821	88,851	55,592	39,934	43,734	65,525	360,457		

RSPCA South East Somerset Branch
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Notes to the financial statements

7 Costs of charitable activities	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Neutering	27,076	823	27,899	23,163
Veterinary welfare	79,310	2,003	81,313	65,870
Kennels	47,600	-	47,600	36,620
Microchips	619	-	619	833
Cattery consumables	-	-	-	229
Vehicle costs	-	-	-	2,028
Advertising	3,171	-	3,171	3,597
Insurance	453	-	453	554
Printing, stationery and office supplies	319	-	319	352
Postage, carriage and telephone	-	-	-	201
Other expenses	3,215	-	3,215	1,369
Depreciation	4,792	-	4,792	921
Amortisation	1,000	-	1,000	-
	<u>167,555</u>	<u>2,826</u>	<u>170,381</u>	<u>135,737</u>
Governance and support costs	<u>7,551</u>	<u>-</u>	<u>7,551</u>	<u>7,200</u>
	<u>175,106</u>	<u>2,826</u>	<u>177,932</u>	<u>142,937</u>

Included in 2023 was £3,625 of restricted funds.

8 Governance and support costs

	Unrestricted fund £	Restricted fund £	Total 2024 £	Total 2023 £
Independent examiner's fees	3,150	-	3,150	3,000
Other accountancy fees	801	-	801	600
Bookkeeping	3,600	-	3,600	3,600
	<u>7,551</u>	<u>-</u>	<u>7,551</u>	<u>7,200</u>

Included in 2023 was £nil of restricted funds.

9 Net income/(expenditure)

Net income/(expenditure) for the year includes:		2024 £	2023 £
Independent examiner's fees	Independent examination	3,150	3,000
	Other	801	600
Depreciation of fixed assets		4,792	921
Amortisation of fixed assets		1,000	-
Operating leases		<u>60,529</u>	<u>64,350</u>

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Notes to the financial statements

10 Trustees remuneration and expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil).

During the year, the charity made the following transactions with trustees:

Margaret Baker

Margaret Baker made a van available to the charity. A donation in kind of £Nil (2023: £2,028) has been included in respect of the running costs of the vehicle and for shop insurance paid privately.

Lee Chapman

£3,600 (2023: £3,600) was paid to Lee Chapman during the year for bookkeeping services.

At the balance sheet date the amount owed to Lee Chapman was £300 (2023: £300).

11 Staff costs

The aggregate payroll costs were as follows;

	2024	2023
	£	£
Wages and salaries	271,615	229,933
Social security costs	12,323	5,904
Pension contributions	4,152	2,657
	<u>288,090</u>	<u>238,494</u>

The monthly average number of persons (including senior management team) employed by the charity during the year is as follows:

	2024	2023
	No	No
Full time	1	3
Part time	15	13
	<u>16</u>	<u>16</u>

No employee received emoluments of more than £60,000 during the year.

RSPCA South East Somerset Branch
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Notes to the financial statements

12 Tangible fixed assets

	Leasehold property improvements	Motor vehicles	Fixtures, fittings & equipment £	Total £
Cost				
At 1 January 2024	21,717	-	36,237	57,954
Additions	-	15,000	609	15,609
At 31 December 2024	21,717	15,000	36,846	73,563
Depreciation				
At 1 January 2024	20,492	-	35,779	56,271
Charge for the year	612	3,750	430	4,792
At 31 December 2024	21,104	3,750	36,209	61,063
Net book value				
At 31 December 2024	613	11,250	637	12,500
At 31 December 2023	1,225	-	458	1,683

13 Intangible fixed assets

	Website £	Total £
Cost		
At 1 January 2024	-	-
Additions	5,000	5,000
At 31 December 2024	5,000	5,000
Amortisation		
At 1 January 2024	-	-
Charge for the year	1,000	1,000
At 31 December 2024	1,000	1,000
Net book value		
At 31 December 2024	4,000	4,000
At 31 December 2023	-	-

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Notes to the financial statements

14 Stock	2024	2023
	£	£
Stock held at shops	5,419	9,590
Veterinary stock	448	493
	<u>5,867</u>	<u>10,083</u>
15 Debtors	2024	2023
	£	£
Trade debtors	3,998	600
Prepayments	2,644	5,580
VAT recoverable	1,005	933
	<u>7,647</u>	<u>7,113</u>
16 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	12,840	18,670
Pension creditor	816	683
Accruals	7,287	6,085
	<u>20,943</u>	<u>25,438</u>
17 Obligations under leases and hire purchase contracts		
Operating lease commitments		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
	2024	2023
	£	£
Land and buildings		
Within one year	28,542	42,750
Between two and five years	53,000	23,000
	<u>81,542</u>	<u>65,750</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initiate the break clauses currently in place the total future minimum lease payments at 31 December 2024 would be £81,542 (2023: £65,750).

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Notes to the financial statements

18 Funds	Balance at 1 January 2024 £	Income £	Expenditure £	Transfer £	Balance at 31 December 2024 £
Unrestricted funds					
General funds	396,956	568,952	(569,302)	32,544	429,150
Designated - Van	30,000	-	-	(30,000)	-
Designated- Animal welfare	25,000	-	(9,566)	-	15,434
Designated - Shop van	30,000	-	-	-	30,000
Designated -Equine welfare	2,544	-	-	(2,544)	-
Restricted funds					
Out of area welfare	3,143	-	(2,826)	-	317
Total funds	487,643	568,952	(581,694)	-	474,901
	Balance at 1 January 2023 £	Income £	Expenditure £	Transfer £	Balance at 31 December 2023 £
Unrestricted funds					
General funds	431,652	550,073	(499,769)	(85,000)	396,956
Designated - Van				30,000	30,000
Designated- Animal welfare				25,000	25,000
Designated - Shop van				30,000	30,000
Designated -Equine welfare	2,544	-	-	-	2,544
Restricted funds					
Out of area welfare	6,768	-	(3,625)	-	3,143
Total funds	440,964	550,073	(503,394)	-	487,643

The unrestricted funds are available to be used at the trustees discretion to further the objects of the charity.

The designated fund represents money trustees wish to spend directly on equine welfare, animal welfare, shop van and welfare van.

The restricted funds were raised and donated specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

In 2024 the transfers between funds have been made to the unrestricted general fund from the specific designated funds as decided by the board of trustees.

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Notes to the financial statements

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	12,500	-	12,500
Intangible fixed assets	4,000	-	4,000
Current assets	479,027	317	479,344
Current liabilities	(20,943)	-	(20,943)
Total net assets	<u>474,584</u>	<u>317</u>	<u>474,901</u>

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net movement in funds	(12,742)	46,679
Removal of bank interest and dividends	(6,318)	(4,193)
Add back depreciation charge	4,792	921
Add back amortisation charge	1,000	-
Decrease/(increase) in stock	4,216	(3,520)
Decrease/(increase) in debtors	(534)	(417)
Increase/(Decrease) in creditors	(4,495)	(176)
Net cash generated from operating activities	<u>(14,081)</u>	<u>39,294</u>

21 Related parties

Other than as detailed in note 10 of the accounts and on page 15 in the trustees report the following related party transactions arose in the year;

Relatives of Mr P Farley, a trustee of the charity, were employed by the branch and their total remuneration was £68,689 (2023 - £61,479). Expenses totalling £nil (2023 - £nil) were reimbursed.



RSPCA South East Somerset Branch

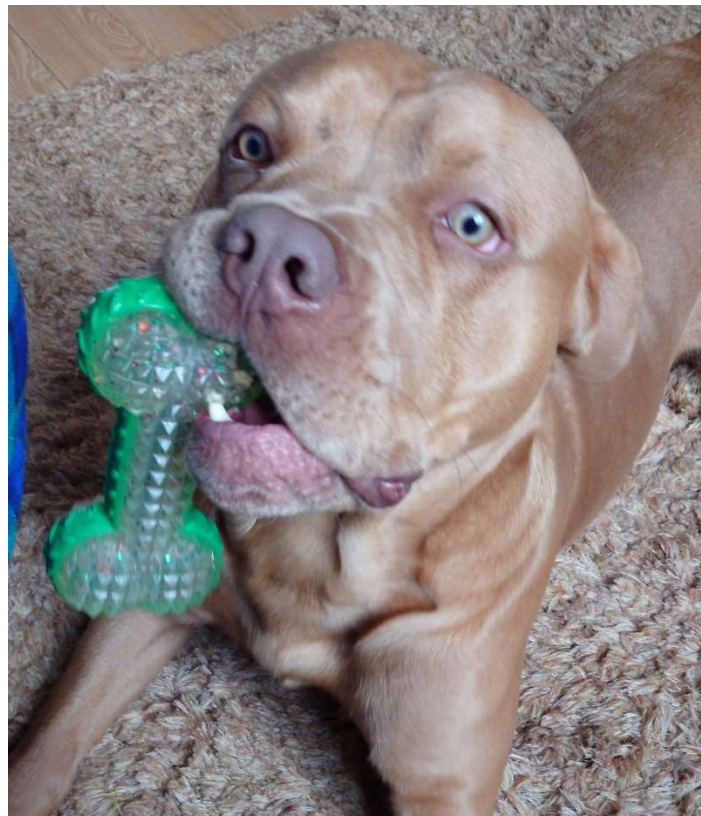
Charity number: 264783

Accounts



**SOUTHEAST SOMERSET BRANCH OF THE RSPCA
CHARITY REGISTRATION 264783**

TRUSTEES REPORT AND ACCOUNTS FOR 2023



Dexter is an XL bully, very much a support dog for his owner who needs support emotionally. The sweetest dog you could want to meet. We were able to follow his story from November 2023, helping to feed him when his owner needed help, arrange human food from the food bank for his owner, complete the ministry exemption forms, get insurance, get him neutered and his owner trained to comply with the new laws in 2024. It was a good learning process for the branch as we were then experienced and able to help others through the process.



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Trustees Report for 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2019.

Reference and administrative information

TRUSTEES FOR THE YEAR

Lee Chapman	Chair (& paid bookkeeper)
Margaret Baker	Treasurer
Ken Comber	Secretary & Data Protection Officer
Colin Baker	
Piers Farley	
Peter Luscombe	
Tracy Savage (appointed on 21 February 2023)	
Shani Thomas	
Michele Westlake	
Rebecca Paull (appointed on 20 February 2024)	

Welfare Officers Margaret Baker and Michele Westlake

PROFESSIONAL ADVISORS

Accountants	Milsted Langdon	Motivo House, Bluebell Rd, Yeovil
Bankers	National Westminster Co-operative Bank Lloyds	Westminster Street, Yeovil Southway, Skelmersdale The Borough, Yeovil
Charity Address for all correspondence		Dairy House Farm, Lufton, Yeovil BA22 8SU

Branch email southeastsomerset.rspca@gmail.com

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Cattery

Margaret Baker

The cattery is only run on an emergency basis such as when an animal cannot be taken to St Giles within opening times or there are feral cats waiting for recovery from an operation or prior to release.

Shop Teams led by

Shops Area Manager Paula Cullingford

Crewkerne Staff

Deputy Manager	Kim Studley
Supervisor	Joanne Jackson
Assistants	Mia Wright

Glastonbury Staff

Deputy Manager	Lesley Phillips
Supervisor	Alison Walsh
Supervisor	Polly Taylor
Supervisor	Jason Bateman

Somerton Staff

Deputy Manager	Colleen Wolski
Supervisor	Liesl Hookins

South Petherton Staff

Deputy Manager	Niki Crofts
Supervisor	Ellice Larcombe

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Yeovil Staff

Deputy Manager	Linda Perry
Supervisor	Kat Ashmore

Online	Linda Perry
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Transport	Sharon Eglon
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Warehouse Supervisor	Alana James
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Along with these paid members of staff we are extremely grateful to all the volunteers who offer their time to make the shops as successful as they are.



The Branch Trustees wish to thank all who have helped in any way throughout yet another difficult year. With this support both financial or otherwise the Charity has been able to assist both animals and owners who have asked for support during the year. The support was not always financial, sometimes it was time to listen. We do not entirely limit this to our Branch area but extend to Branches in West Dorset and North Somerset where they have the added responsibility of operating animal centres. If we are alerted to the problem in time this usually means a positive outcome for the animals and their owners. Above all our aim is to **PREVENT SUFFERING AND PROMOTE KINDNESS.**

From the volunteers, the staff, the donors, the customers, the Inspectorate team, the vets and our accountants many of whom are extremely patient with the questions fired at them, thank you from all the animals and owners that the South East Somerset Branch has assisted in 2023.

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REPORT FOR 2023

This has been another testing year with the Branch dealing with large numbers of welfare issues as a consequence of the Cost-of-Living Crisis. However, the Branch Trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31st December 2023. The South East Somerset Branch of the RSPCA is a separate registered charity governed by a constitution. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 applicable in the UK and Republic of Ireland.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The purpose of the charity is **"To prevent cruelty and promote kindness"**. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Our purposes are, by lawful means, to prevent cruelty, promote kindness and alleviate suffering to animals in the area of South East Somerset according to the rules and objectives of the Royal Society for the Prevention of Cruelty to Animals.

The Branch carries out these purposes by: -

1. Providing support for the Inspectorate in their work. The priority of the Branch is to support this work by providing funds for veterinary assistance to animals identified by the Inspectorate as "in need" and whenever possible to accept animals for rehoming that are found neglected or cruelly ill-treated.
2. The Branch will also identify animals with a similar need before they come to the attention of the Inspectorate thus attempting to reduce the work of the Inspectors in the field where possible.
3. Providing welfare assistance and neutering facilities for those on low incomes. Welfare officers Michele and Maggie are very experienced and always available to the public for help and advice. The Branch has provided this support whenever possible to enable the Inspectorate to improve the lives of many animals in the area and into West Dorset and North Somerset when possible.
4. Rehoming animals accepted by us for this purpose after vaccinating, neutering and microchipping.
5. Providing advocacy, advice and information to members of the public on matters related to animal welfare.
6. Promoting the campaigning work of the RSPCA.
7. Presenting a welcoming and helpful shop window for the RSPCA.

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In planning the Branch activities, the Trustees have considered the Charity Commission guidance on public benefit. The value of owning an animal has become recognised to benefit the mental health of the owner and as such the branch feels its work adds benefit to human life where possible. The Trustees are pleased that the sections below, report of our achievements and performance of the charity describe our main activities and demonstrate the benefit provided to the public and their pets

The benefits of the charity's work are demonstrated by the Branch undertaking as its prime purpose to assist the Inspectorate in accommodating and rehabilitating neglected or cruelly ill-treated animals. It is not the prime purpose of the Branch to rehome unwanted animals and the Branch does not always have the capacity to do so, but when there is the space it will try to help accommodate unwanted pets. As the Branch has no animal centre we need to undertake our role to support the Inspectors' work and local animal welfare in other ways.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE: HOW OUR ACTIVITIES DELIVERED PUBLIC BENEFIT

Once again, this year the emphasis of the Branch has been on welfare, not just the welfare of the animals but the welfare of their owners, really a repeat of 2022. Our welfare officers have spent hours every week listening to people's problems and concerns – bereavement, people going into hospital, health issues and increasing numbers of people not knowing how they will get through the day.

The Branch regularly supplied animal food to Yeovil, Langport, Crewkerne and Glastonbury/Street food banks, the recipients were very appreciative. Yeovil are now recording that we are supporting over 100 animals each month. Some food is donated but we have a budget to purchase what is needed.

We have continued to "keep an eye out" for vulnerable people who need our support and continue to deliver that support on a daily basis.

Our Welfare Officers have dealt with a large number of distressed people during the year. This has included cases of neglect which are passed to the Inspectorate team. One instance was where an individual was buying and selling dogs with the intention that the Branch pay their costs. Fortunately, the vast majority of cases we deal with are genuine.

We have successfully partnered with St Giles Animal Centre who not only look after our cats and dogs before re-homing but are responsible for the veterinary care during that time, along with assessing potential owners and undertaking all the rehoming process. 2023 was another busy year with an increase in taking animals from the Inspectorate team in particular 35 cats from a property in West Dorset where 70+ cats had been found in poor conditions.

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WELFARE SUPPORT

Without an Animal Centre, it is difficult to define specifically what we have achieved so we have examples of some of the incidents and working over the year. Michele and Maggie operate a dedicated often 24/7 welfare line (07971175491) along with the Branch welfare email welfare.sesrspca@gmail.com and our web site www.rspca-eastsomerset.org.uk. This is a prompt and efficient way in which to engage to promote animal welfare advice and support to the public. The line provides not only financial advice, but an increased number of calls regarding wildlife, how to manage their animals and how to find a new home where lack of finance for their animals is forcing this decision. Where possible we try to resolve the last with offers of food. Where appropriate calls are referred to the Inspectorate call centre on 0300 1234999. However the latter now only operate 8am to 5pm. All branch contacts are currently answered by volunteers.

The vets, on occasion, have asked for our support where they felt the animal was suffering where in fact it was the owner needing support. On two occasions considerable time was spent helping the owners to cope with the ever increasing “on line” needs of modern life. We worked with the housing providers, a special care organisation run by Dorset CC and an offshoot from the doctors’ surgery.

We became involved not only with the owners but vets wanting to help, Dog Wardens, Social Services, Housing officers, the police and ambulance crews coming into a situation where the owner was beyond help but the animals needed to be taken to safety. On some of these occasions we asked for help from the Inspectorate team to manage the situation.

We gave advice when a family travelled to London to collect a puppy which turned out to be from an illegal breeder and in fact nearly died on the way home. Supporting them through the next few weeks made all the difference to the happy outcome.

Apart from the 35 cats from West Dorset we also took three bully type dogs from there, delightful dogs and rehomed successfully.

By the middle of the year we were receiving more calls from Somerset, Dorset, Wiltshire and Devon as a result of the call centre cutting hours and what they would undertake. It smoothed out as the public began to understand the changes. We did our best to explain and pass them to a relevant service.

The cattery accommodated three owned cats for some considerable time when a family’s house was burnt out. The accommodation provided by the housing association was dangerous for the animals. The owners undertook all the work involved and in fact undertook a further lot of clearing and cleaning around the cattery. They have since returned to their newly rebuilt house after nearly a year.

XL Bullies. As the change in the law drew closer, we assisted a number of people who were not able to understand the process or the procedure for their so far harmless pets to have to go through that distressing procedure. One owner, who was not computer literate, we followed from start to finish so that we would understand the procedure and could help other owners. He is Dexter our

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cover photo. Assessing him, completing the DEFRA form, getting the insurance, finding the right muzzle, training the dog to accept this, grateful thanks to a local dog trainer who helped with Dexter and others, neutering and helping the owner to accept the new regulations, all took time. However, it made it quicker to explain and assist others.

We are often asked for advice covering a wide range of issues. Maggie and Michelle are very experienced and have a strong network of professionals to contact.

1. COMPARISON OF ANIMAL WELFARE NUMBERS

Welfare numbers over the previous four years	2023	2022	2021	2020
Cats	372	332	323	401
Dogs	421	412	288	393
Rabbits		1	8	0
Misc	50	19	88	38
Annual Total	843	764	707	832
Cost	£74,774	£63,957	£48,409	£46,818
Average per animal	£88.70	£83.71	£68.47	£56.27

Neutering numbers over last four years	2023	2022	2021	2020
Cats	94	74	83	107
Dogs	119	253	39	106
Rabbits	1	0	5	0
Equines	0	3	1	1
Annual Total	214	330	128	214

Micro-chipping over last four years	2023	2022	2021	2020
Cats	109	127	28	96
Dogs	133	21	25	58
Annual Total	242	148	53	154

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We have been fortunate to work alongside Yeovil and District Cats Protection who carried out a neutering programme annually with co-operation from local vets using RSPCA micro-chips. Sadly they have retired and there is no further support at present we have been told. We have seen an increase in the use of “chips” this year owing partly to the new law relating to cats being introduced in 2024. All animals chipped are recorded on the Petlog database directly by the vets.

2. REHOMING

We are pleased to work with St Giles Animal Centre both boarding and veterinary practice who care for and rehome all our animals. We inspect the site and methods on a regular basis and work closely with their Rehoming team. We pay for boarding, administration and all vet treatment. St Giles undertake assessment, maybe collect an animal then interview and identify any prospective owners. We took in 96 animals of which 26 were dogs and 70 were cats. To help the inspectors with a household of 70+ cats, we took 35 in one go. We rehomed a total of 85 animals – 30 dogs and 55 cats. The remainder were rehomed in 2024. We do not euthanise any animals unless on the recommendation of the vet or the behaviourist in consultation with at least one trustee. We sadly had to euthanize one dog and one cat on the recommendation of the vet. The dog had a bone deformity and the cat was brought in with a defective ear structure.

VOLUNTEERS

We recognise that volunteers are a much-undervalued resource for any charity from the Trustees to the “runners around”. We have volunteers at our shops, those who are providing animal welfare, PAT testing, Trustees. We believe this comes to approximately 20,000 hours in total. We cannot express our thanks sufficiently to all these people.

FUND RAISING

Our main efforts went into the promotion and income generation provided by the shops. We do have a small number of collection boxes in shops and cafes but as fewer people pay in cash this is reducing in value. However, our distribution driver undertook to sell a number of equine items donated to us a while ago, and raised £180. We are still receiving a share of the national Door to Door collection organized by the National Society. This year we received £22,984 after our small contribution to the Society support.

SOCIAL MEDIA

The Branch operates a web site www.rspca-eastsomerset.org.uk. We also have Facebook, Instagram and Twitter sites and “followers”. These are continuing to increase. Our Shops manager feeds photos to Instagram of the exciting clothes for the Boutique. The marketing and promotion of the Branch is a key priority for 2024 and professional advice was undertaken. Our followers have increased

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considerably to improve our social media presence and influence. Going forward we are proposing to build a new website in 2024 as our current one is outdated. We have designated money for this project and are trying to identify a Trustee with interest in this particular subject.

RETAIL INCLUDING EBAY

All our shops are surrounded by a diverse population and this shows in the items and values sold in each. We took the opportunity to purchase some exciting bankrupt stock this year which has helped to brighten all our shops, specifically South Petherton Boutique.

South Petherton

South Petherton moved to Boutique status in April 23, specialising in special occasion wear in the back part of the shop. Beautiful sustainable fashion at affordable prices. The prom dresses have proved very popular with the younger generation, as have the array of glorious hats for weddings and garden parties. The front of the shop has higher end quality clothes along with accessories and homeware. Unfortunately, we suffered from the floods in November, losing considerable stock and involving a lot of extra work for staff. We were financially covered for much of this but it entailed further time completing insurance forms.

Glastonbury

The loss of a valued colleague suddenly in March 2023 was deeply upsetting, however the wonderful staff rallied round together to produce a magical shop to visit. There is always something different and quirky to buy in Glastonbury. The shop embraces all the wonderful events that are held in the town, which has resulted in them having the best year to date. The town prides itself in the festivals throughout the year and the staff worked hard to address from Frost Fayre to the Beltane Festivals and all the others that have kept the staff on their feet throughout the year.

Somerton

Somerton is an old school charity shop, where customers love to come and rummage, enjoying the Aladdin's cave that makes it such a popular and successful shop. If you can't find what you are looking for, always ask as they are likely to have the item tucked away somewhere. Many staff and customers are still participants from when we opened the shop in 2012. We were concerned when the school moved to the far end of town that it might reduce footfall and therefore income. However, this has not happened.

Crewkerne

Crewkerne had a challenging year with roadworks in and around the town, affecting local businesses. This did not stop them having a fantastic year. Crewkerne benefits from having three large display windows and being in a prominent place that catches your eye as you drive through the town. They now have a permanent electrical window as they are the highest achieving shop for this alone.

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Yeovil

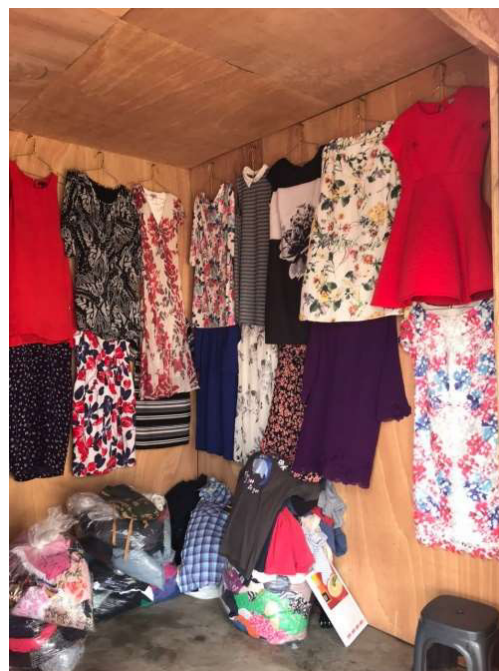
Yeovil shop isn't in the town centre, it is in challenging area. They receive a very high volume of donations so it was decided to change Yeovil to a £3, £2, £1 shop (items costing £3, £2 £1 each) this was introduced as a way of helping to reduce the amount of stock heading to landfill. Yeovil also sorts and recycles all books, media and such to further prevent waste and generate income.

Ebay

Ebay continues to do well with the shops sending specific items to be sold. Linda has also made a connection with a lady who has nieces in Ghana that sell specific clothes from huts to the less fortunate. This lady buys very large quantities at a time (100kg), which we send to London, Mrs G then sends it to Ghana. We have been privileged to have been sent photos of the stock in the huts. We view this as helping humans and animals across the continents.

Distribution

The driving force for the shops. The van does a regular run Monday, Wednesday and Friday to each of the shops with all the team communicating their needs via messenger. Distribution has enabled us to keep the shops fully stocked with items they need along with moving additional stock to the warehouse.



Warehouse

The warehouse has been very successful in storing and distributing stock to the shops and ebay. The warehouse is constantly full, with stock in and out throughout the week, along with being the hub for recycling and making it easier for the shops as they do not have to store large bags for the recycling company.

These last two roles have made the whole retail operation efficient with stock being provided to each shop as and when required.

The Trustees would like to thank Paula and her team for all the dedication they have shown across the shops and Ebay in the light of the difficulty of working particularly over the last three years.

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INVESTMENT POLICY

The Trustees reviewed the investment policy during the year. The decision was to continue not to invest in shares due to the level of risk. We are now receiving a reasonable rate of interest through the Cooperative bank.

RISK MANAGEMENT

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

- Loss of income through fraud or theft
- Damage to reputation through fraud
- Damage to reputation through adverse publicity
- Risk of activities of RSPCA the main society
- Risk of reputation of RSPCA, the main Society
- Loss of income through outside forces, including severe inclement weather
- Risk of pandemic
- Insufficient Trustees to continue
- Insufficient funds to continue
- Managing risk for succession
- Insufficient volunteers to fundraise
- Severe changes in trading
- Risk of claims against volunteers
- Health, Safety and Welfare of volunteers and staff
- Risk of claims by volunteers or the public
- Risk of non-compliance with such as GDPR

Having identified these risks, the charity continues to take active steps to manage them and to reduce both the likelihood of incidents occurring and to minimise the impact should an incident occur. It is the opinion of the Trustees that the Branch's procedures, policies and controls are adequate to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the Branch.

RESERVES POLICY 2023

The Trustees reviewed the Reserves Policy at their January 2023 meeting. This included consideration of the committed costs of the shops' leases and their respective break clauses. Trustees also considered salary costs, animal welfare and potential loss of income if shops closed again due to further pandemic. They took reputational damage into consideration also. The Branch has no animal centre and animal welfare support could be temporarily reduced, not stopped. If stopped it might damage the reputation of the Branch of the National Society. The staff consideration would be those employed at the shops. Therefore, the Trustees would be responsible for redundancy payments, the ongoing rents and winding up costs for these properties. The Branch is responsible currently for five shops. Somerton, Crewkerne, Glastonbury, South Petherton and Yeovil. The shops are a liability for up to five years maximum according to the terms of our leases. It may be possible but unlikely to sub-

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let should it be necessary to close prior to the end of the lease. However, Trustees are required to consider the total length of the lease when considering branch liabilities. Taking all these points into consideration the free reserves are £482,817 with a further restricted fund of £3,143 for Out of Area and equine welfare. (At the end of 2022 - £431,842, 2021 - £335,941 – and at the end of 2020 - £241,375). The Trustees consider this adequate. However, they will consider further expenditure on promoting the role of an Animal Welfare Officer in 2024 and a new, more helpful website

LEGAL INFORMATION

The charity was registered with the Charity Commission on the 24th November 1972.

HEALTH AND SAFETY POLICY

Health and Safety

Staff undertake training for H&S on line via our insurers' website. They are expected to renew this on a regular basis. All staff hold First Aid certificates. These were renewed during the year. Our Shops Area Manager has completed a two-day course on Mental Health 1st Aid with MIND.

a. The RSPCA South East Somerset Branch will ensure so far as is reasonably practicable, the health and safety of volunteers and staff and also exercise its duty of care in respect of the health and safety of all persons visiting branch premises or events (e.g., volunteers, members of the public, staff and contractors). The Branch requires the full co-operation of members of staff and others in meeting these objectives. Risk assessments are undertaken as necessary and held by the Trustee responsible for the event or at the premises concerned. In return it is expected that all persons will behave in a responsible manner in order that the health and safety of everyone is ensured

b. The Branch will comply with all relevant regulations, which are designed to ensure good standards of health and safety at work

c. The Branch will ensure so far as is reasonably practicable

- Safe and healthy work conditions
- Safe plant and equipment and systems of work
- Appropriate protective equipment and clothing will be provided in order to minimise risks where these are unavoidable. The Branch will provide such information, undertake training and supervision as are necessary to ensure compliance with current legislation

d. A Trustee is appointed as a "competent" person who is responsible for advising on health and safety matters within the Branch. Day to day management of health and safety in the workplace lies with the staff and volunteers themselves

BRANCH POLICIES

The branch is registered for Data Protection and the following policies are in place:

- Safeguarding
- Privacy Policy.
- Data Protection

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- Code of Conduct
- Health and Safety
- Volunteering
- Young persons
- Equality and Diversity
- Conflict of interest
- Trustee Recruitment
- Shop Staff and Volunteer Purchasing Policy
- Corona Virus Policy

KEY MANAGEMENT AND PERSONNEL REMUNERATION

The Trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of the directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year except for:

- Lee Chapman who was paid £3,600 for undertaking preparation of the monthly accounts and wages.
- Piers Farley kindly donated time last year undertaking various maintenance at the shops and Maggie Baker donated any costs she incurred.

Details of Trustee expenses and related party transactions are disclosed in notes 11 and 23 to the accounts. Trustees are required to disclose all relevant interests and register them and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Where there is a conflict of interest a waiver will be obtained through the Regional Board. This is the case for Lee Chapman who is the Branch's paid bookkeeper.

FINANCIAL REVIEW

With effect from 1st April 2021 the Branch is now registered for VAT. Our HMRC Registration Number is 376532182

The overall income was £550,073. This has decreased from 2022's total of £576,173.

General fund raising, grants, donations and legacies totalled £27,365 (2022: £65,659) which included "door to door" money raised by the national society and given back to the branches as a grant annually.

Donations from rehoming cats and dogs totalled £10,370 (2022 - £7,680).

The total income from shops of £508,145 (2022: £502,577) is broken down in note 4, with a detailed breakdown of shop expenditure totalling £360,457 (2022: £323,956) in note 6.

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The branch currently holds new stock to the value of £9,590 (2022: £6,075) having purchased £10,083 in total (2022: £8,038). Both figures are exclusive of VAT. New items to the net value of £23,174 (2022: £20,059) were sold in the shops.

Expenditure

To highlight some of the costs:

- £126,715 was spent on direct animal welfare (2022 - £139,976).
- £493 of veterinary and food spend is still held in stock as of December 31st (2022: £463).
- The cost of expenses for the van was £2,028 (2022 - £6,684).
- The cost of £3,600 for bookkeeping services for the year includes the cost of salary administration (2022: £3,360).
- The branch is required to have the accounts independently examined which cost a further £3,000 (2022 - £2,700).
- The branch spent £553 on postage, website maintenance, printing and computer supplies (2022 - £337).

Unfortunately, as governance takes a more prominent role these items will escalate. All efforts are made to keep these to a minimum.

FUTURE PLANS

The Trustees will continue to monitor the viability of the shops, look to increase Ebay sales and explore other potential income streams. They identified that an income stream of over 90% from one source is a high risk.

The Branch is looking to recruit new Trustees with specific areas of responsibility. Job Profiles have been written for these key posts in preparation. New Trustees with experience in legal matters, media, fundraising, volunteering and marketing are high priorities although experience and caring for animals is not forgotten.

The Branch is also keen to further promote the excellent service that it continues to deliver for local animals in the local community. It recognises it needs to continue to increase its profile and its social media presence. To this end trustees are proposing to create the post of part time Community Animal Welfare Officer which they would hope to develop to full time, whose role it will be to further the objective of preventing cruelty and promoting kindness. It is also the intention to undertake a new website.

The Branch will look to further develop their very active role in the local community with welfare and safeguarding issues. This will include supporting local Food Banks and helping the vulnerable.

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Statement of trustee's responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are also responsible for safeguarding the assets of the charity and 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 in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved and signed on behalf of the trustees by;

M A Baker
Treasurer

L Chapman
Trustee

Date: 20/05/2024

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Independent examiner's report to the trustees of RSPCA South East Somerset Branch

I report to the trustees on my examination of the accounts of RSPCA South East Somerset Branch for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 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 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 Charities Act 2011; 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Rob Cadwallader FCA

Date 21/05/2024

Milsted Langdon LLP
Chartered Accountants
Motivo House
Alvington
Yeovil
Somerset, BA20 2FG

RSPCA South East Somerset Branch
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Statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income and Endowments from:					
Donations and legacies	2	27,365	-	27,365	65,659
Charitable activities	3	10,370	-	10,370	7,680
Other trading activities	4	508,145	-	508,145	502,577
Investment income	5	4,193	-	4,193	257
Total income		<u>550,073</u>	<u>-</u>	<u>550,073</u>	<u>576,173</u>
Expenditure on:					
Raising funds	6	360,457	-	360,457	323,956
Charitable activities	7	139,312	3,625	142,937	158,452
Total expenditure		<u>499,769</u>	<u>3,625</u>	<u>503,394</u>	<u>482,408</u>
Net movement in funds		50,304	(3,625)	46,679	93,765
Total funds brought forward		434,196	6,768	440,964	347,199
Total funds carried forward	17	<u>484,500</u>	<u>3,143</u>	<u>487,643</u>	<u>440,964</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 17 on Page 34.

The notes on pages 23 to 35 form an integral part of these financial statements.

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Statement of financial position as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,683		2,354
Total fixed assets			1,683		2,354
Current assets					
Stocks	13	10,083		6,563	
Debtors	14	7,113		6,696	
Cash at bank and in hand		494,202		450,965	
Total current assets		511,398		464,224	
Creditors: amounts falling due within one year	15	(25,438)		(25,614)	
Net current assets			485,960		438,610
Net assets			487,643		440,964
Funds of the charity:					
Unrestricted income funds					
General funds			396,956		431,652
Designated funds			87,544		2,544
Restricted income funds					
Equine Welfare			3,143		6,768
Total charity funds	17		487,643		440,964

The financial statements were approved by the trustees, and authorised for issue on 20/05/2024 and signed on their behalf by:

M A Baker
Treasurer

L Chapman
Trustee

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Statement of Cash Flows

	Note	Total Funds 2023 £	Total Funds 2022 £
Net cash generated in operating activities	19	39,294	112,658
Cash flows from investing activities:			
Purchase of tangible fixed assets		(250)	-
Interest and dividends		4,193	257
Net cash generated in investing activities		3,943	257
Change in cash and cash equivalents in the year		43,237	112,915
Cash and cash equivalents brought forward		450,965	338,050
Cash and cash equivalents carried forward		494,202	450,965

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Notes to the financial statements

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP 2015 (FRS 102) - effective 1 January 2019) and the Charities Act 2011.

RSPCA South East Somerset Branch meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are those donated for use in a particular area or for specific purposes, the use which is restricted to that area or purpose by the donor. The restricted funds are specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

Further details of each fund are disclosed in note 17.

Income recognition

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 the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Income from the sale of donated goods in the shops operated by the charity is recognised once sold due to there not being a practical method of valuing the goods being donated by the general public.

RSPCA South East Somerset Branch
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Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably.

All expenditure is recognised on an accruals basis. All costs, including support costs and governance costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Cost of raising funds

The costs of generating funds consist of costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

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Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £150 or more are capitalised and valued at historical cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold property improvements	over lease of the property
Fixtures, fittings and equipment	20% straight line

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Any annual contributions are charges to the Statement of Financial Activities.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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Notes to the financial statements

Goods donated by the general public to be sold in the shops operated by the charity are not included in the value of stock due to there being no practical method of determining the value prior to sale.

Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. 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. 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.

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Notes to the financial statements

2 Income from donations and legacies

	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Legacies	-	-	-	33,592
Donations	1,970	-	1,970	1,775
Subscriptions	383	-	383	500
Door to door	22,984	-	22,984	23,108
Donated services	2,028	-	2,028	6,684
	<u>27,365</u>	<u>-</u>	<u>27,365</u>	<u>65,659</u>

Included in 2022 was £nil of restricted funds.

3 Income from charitable activities

	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Rehoming income	10,190	-	10,190	7,680
Other income	180	-	180	
	<u>10,370</u>	<u>-</u>	<u>10,370</u>	<u>7,680</u>

Included in 2022 was £nil of restricted funds.

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Notes to the financial statements

4 Other trading activities	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Shop income by RSPCA branch shops				
Crewkerne	111,146	-	111,146	110,719
Glastonbury	159,870	-	159,870	148,838
Somerton	132,449	-	132,449	122,958
South Petherton	32,682	-	32,682	39,410
Yeovil	34,767	-	34,767	33,357
Recycling and online	37,231	-	37,231	47,295
	<u>508,145</u>	<u>-</u>	<u>508,145</u>	<u>502,577</u>

Included in 2022 was £nil of restricted funds.

5 Investment income	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Interest receivable and similar income				
Bank interest	4,193	-	4,193	257
	<u>4,193</u>	<u>-</u>	<u>4,193</u>	<u>257</u>

Included in 2022 was £nil of restricted funds.

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Notes to the financial statements

6 Individual shop costs

	South						
	Crewkerne	Glastonbury	Somerton	Petherton	Yeovil	Warehouse	Total
2023	£	£	£	£	£	£	£
Rent	14,594	18,456	11,500	6,000	4,700	9,100	64,350
Rates and water	392	405	248	260	313	926	2,544
Electricity	3,137	3,169	2,735	1,550	967	1,235	12,793
Telephone	370	167	299	509	373	326	2,044
Wages	40,619	56,226	33,275	30,638	32,446	45,290	238,494
Repairs	2,235	505	3,323	1,115	1,213	21	8,412
Other	4,051	3,695	3,728	(795)	3,432	8,627	22,738
Goods for resale	1,423	6,228	484	657	290		9,082
	66,821	88,851	55,592	39,934	43,734	65,525	360,457

	South						
	Crewkerne	Glastonbury	Somerton	Petherton	Yeovil	Warehouse	Total
2022	£	£	£	£	£	£	£
Rent	15,051	17,976	13,566	7,186	6,226	2,284	62,289
Rates and water	849	1,027	1,214	173	535	272	4,070
Electricity	2,006	1,726	1,521	1,567	1,358	219	8,397
Telephone	162	157	140	336	126	339	1,260
Wages	37,849	58,339	32,427	28,049	29,473	19,888	206,025
Repairs	2,819	751	3,711	228	321	191	8,021
Other	3,541	3,767	4,442	1,774	3,149	8,562	25,235
Goods for resale	2,690	3,236	1,192	1,070	1,000	(529)	8,659
	64,967	86,979	58,213	40,383	42,188	31,226	323,956

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Notes to the financial statements

7 Costs of charitable activities	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Neutering	22,287	876	23,163	45,301
Veterinary welfare	64,001	1,869	65,870	64,275
Kennels	35,740	880	36,620	28,956
Microchips	833	-	833	935
Cattery consumables	229	-	229	509
Vehicle costs	2,028	-	2,028	6,684
Advertising	3,597	-	3,597	1,418
Insurance	554	-	554	932
Printing, stationery and office supplies	352	-	352	337
Postage, carriage and telephone	201	-	201	187
Other expenses	1,369	-	1,369	816
Depreciation	921	-	921	1,032
Loss on disposal of fixed assets		-	-	38
	<u>132,112</u>	<u>3,625</u>	<u>135,737</u>	<u>151,420</u>
Governance and support costs	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>7,032</u>
	<u>139,312</u>	<u>3,625</u>	<u>142,937</u>	<u>158,452</u>

Included in 2022 was £1,066 of restricted funds.

8 Governance and support costs

	Unrestricted fund £	Restricted fund £	Total 2023 £	Total 2022 £
Independent examiner's fees	3,000	-	3,000	2,700
Other accountancy fees	600	-	600	972
Bookkeeping	3,600	-	3,600	3,360
	<u>7,200</u>	<u>-</u>	<u>7,200</u>	<u>7,032</u>

Included in 2022 was £nil of restricted funds.

9 Net income/(expenditure)

Net income/(expenditure) for the year includes:		2023 £	2022 £
Independent examiner's fees	Independent examination	3,000	2,700
	Other	600	972
Depreciation of fixed assets		921	1,070
Operating leases		<u>64,350</u>	<u>62,289</u>

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Notes to the financial statements

10 Trustees remuneration and expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil).

During the year, the charity made the following transactions with trustees:

Margaret Baker

Margaret Baker has made a van available to the charity. A donation in kind of £2,028 (2022: £6,684) has been included in respect of the running costs of the vehicle and for shop insurance paid privately.

Lee Chapman

£3,600 (2022: £3,360) was paid to Lee Chapman during the year for bookkeeping services.

11 Staff costs

The aggregate payroll costs were as follows;

	2023	2022
	£	£
Wages and salaries	229,933	167,470
Social security costs	5,904	2,079
Pension contributions	<u>2,657</u>	<u>1,540</u>
	<u><u>238,494</u></u>	<u><u>171,089</u></u>

The monthly average number of persons (including senior management team) employed by the charity during the year is as follows:

	2023	2022
	No	No
Full time	3	3
Part time	<u>13</u>	<u>13</u>
	<u><u>16</u></u>	<u><u>16</u></u>

No employee received emoluments of more than £60,000 during the year.

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Notes to the financial statements

12 Tangible fixed assets

	Leasehold property improvements	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2023	21,717	35,987	57,704
Additions	-	250	250
At 31 December 2022	21,717	36,237	57,954
Depreciation			
At 1 January 2023	19,880	35,470	55,350
Charge for the year	612	309	921
At 31 December 2023	20,492	35,779	56,271
Net book value			
At 31 December 2023	1,225	458	1,683
At 31 December 2022	1,837	517	2,354

RSPCA South East Somerset Branch
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13 Stock	2023	2022
	£	£
Stock held at shops	9,590	6,075
Veterinary stock	493	463
Stationery stock	-	25
	<u>10,083</u>	<u>6,563</u>
14 Debtors	2023	2022
	£	£
Trade debtors	600	443
Prepayments	5,580	3,459
VAT recoverable	933	2,794
	<u>7,113</u>	<u>6,696</u>
15 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	18,670	20,849
Pension creditor	683	434
Accruals	6,085	4,331
	<u>25,438</u>	<u>25,614</u>
16 Obligations under leases and hire purchase contracts		
Operating lease commitments		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
	2023	2022
	£	£
Land and buildings		
Within one year	42,750	42,750
Between two and five years	23,000	80,917
	<u>65,750</u>	<u>123,667</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initialise the break clauses currently in place the total future minimum lease payments at 31 December 2023 would be £65,750 (2022: £22,167).

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Notes to the financial statements

17 Funds	Balance at 1 January 2023 £	Income £	Expenditure £	Transfer £	Balance at 31 December 2023 £
Unrestricted funds					
General funds	431,652	550,073	(499,769)	(85,000)	396,956
Designated - Van				30,000	30,000
Designated- Animal welfare				25,000	25,000
Designated - Shop van				30,000	30,000
Designated -Equine welfare	2,544	-	-	-	2,544
Restricted funds					
Out of area welfare	6,768		(3,625)	-	3,143
Total funds	440,964	550,073	(503,394)	-	487,643
	Balance at 1 January 2022 £	Income £	Expenditure £	Transfer £	Balance at 31 December 2022 £
Unrestricted funds					
General funds	334,456	576,173	(478,977)	-	431,652
Designated -Equine welfare	4,909	-	(2,365)	-	2,544
Restricted funds					
Out of area welfare	7,834	-	(1,066)	-	6,768
Total funds	347,199	576,173	(482,408)	-	440,964

The unrestricted funds are available to be used at the trustees discretion to further the objects of the charity.

The designated fund represents money trustees wish to spend directly on equine welfare, animal welfare and shop vans.

The restricted funds were raised and donated specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

The transfers between funds have been made from the unrestricted general fund to designate specific amounts as decided by the board of trustees.

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Notes to the financial statements

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,683	-	1,683
Current assets	508,255	3,143	511,398
Current liabilities	(25,438)	-	(25,438)
Total net assets	<u>484,500</u>	<u>3,143</u>	<u>487,643</u>

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	46,679	93,765
Removal of bank interest and dividends	(4,193)	(257)
Add back depreciation charge	921	1,032
Decrease/(increase) in stock	(3,520)	185
Decrease/(increase) in debtors	(417)	5,737
Increase/(Decrease) in creditors	(176)	12,196
Net cash generated from operating activities	<u>39,294</u>	<u>112,658</u>

20 Related parties

Other than as detailed in note 10 of the accounts and on page 16 in the trustees report the following related party transactions arose in the year;

The step-daughter of Mr P Farley, a trustee of the charity, was employed by the branch and her remuneration was £15,857 (2022 - £10,408). Expenses totalling £nil (2022 - £nil) were reimbursed.



RSPCA South East Somerset Branch

Charity number: 264783

Accounts



RSPCA South East Somerset Branch

Charity number: 264783

Trustees report and accounts

for the year ended 31 December 2022



1972 - 2022
50 YEARS AS A BRANCH

Two feral kittens were rescued from a hazardous yard on a very busy, main road. They were taken into care, checked over, blood tested and neutered. They were then kept in a cattery while looking for long-term home. When the time was right, they were soft released onto a farm where they are now living with an old farm cat, who is showing them the ropes. Both kittens are now being fed and well cared for and are becoming more socialised. They are now very happy and contented as you can see from the photo of one of them.

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Reference and administrative information

Reference and administrative information

Trustees

Lee Chapman	Chairperson (& paid bookkeeper)
Margaret Baker	Treasurer
Ken Comber	Secretary
Colin Baker	
Piers Farley	
Sarah Harris	Until October 2022
Peter Luscombe	
Shani Thomas	
Michele Westlake	

Welfare Officers Michele Westlake and Margaret Baker

Professional advisors

Accountants	Milsted Langdon LLP	Motivo House, Bluebell Road, Yeovil
Bankers	National Westminster	Westminster Street, Yeovil
	Co-operative Bank	Southway, Skelmersdale
	Lloyds	The Borough, Yeovil

Charity address for all correspondence Dairy House Farm, Lufton, Yeovil, BA22 8SU

Branch email southeastsomerset.rspca@gmail.com

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Cattery Supervisor	Margaret Baker
Shop Teams	
Shops Area Manager	Paula Cullingford
Crewkerne Staff	
Supervisor	Kim Studley
Supervisor	Niki Crofts
Assistants	Alice Crofts and Alana James
Glastonbury Staff	
Deputy Manager	Lesley Phillips
Supervisor	Kirsten Chapman
Supervisor	Alison Walsh
Supervisor	Polly Taylor
Somerton Staff	
Deputy Manager	Colleen Wolski
Supervisor	Janice McHale
South Petherton Staff	
Supervisor	Stella Allen
Yeovil Staff	
Deputy Manager	Toni Graham
Supervisor	Sheila Ackerley
Online	Linda Perry
Transport	Sharon Eglon
Warehouse Supervisor	Alana James

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The Branch Trustees wish to thank all who have helped in any way throughout yet another difficult year. With this support both financial or otherwise the Charity has been able to assist both animals and owners who have asked for support during the year. The support was not always financial, sometimes it was time to listen. We do not entirely limit this to our Branch area but extend to parts of Branches in West Dorset and North Somerset where they have the added responsibility of operating animal centres. If we are alerted to the problem in time this usually means a positive outcome for the animals and their owners. Above all our aim is to **PREVENT SUFFERING.**

From the volunteers, the staff, the donors, the customers, the Inspectorate team, the vets and our accountants many of whom are extremely patient with the questions fired at them, thank you from all the animals and owners that the South East Somerset Branch has assisted in 2022.

RSPCA South East Somerset Branch
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REPORT FOR 2022

This has been another testing year with the Branch dealing with large numbers of welfare issues as a consequence of the Cost-of-Living Crisis and also coming out of the pandemic lockdowns. However, the Branch Trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31st December 2022. The South East Somerset Branch of the RSPCA is a separate registered charity governed by a constitution. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 applicable in the UK and Republic of Ireland (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The purpose of the charity is **"To prevent cruelty and promote kindness"**. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Our purposes are, by lawful means, to prevent cruelty, promote kindness and alleviate suffering to animals in the area of South East Somerset according to the rules and objectives of the Royal Society for the Prevention of Cruelty to Animals.

The branch carries out these purposes by: -

1. Providing support for the Inspectorate in their work. The priority of the branch is to support this work by providing funds for veterinary assistance to animals identified by the inspectorate as "in need" and when possible to accept animals for rehoming that are found neglected or cruelly ill-treated.
2. The branch will also identify animals with a similar need before they come to the attention of the Inspectorate thus attempting to reduce the work of the Inspectors in the field where possible.
3. Providing welfare assistance and neutering facilities for those on low incomes. Welfare officers Michele and Maggie are very experienced and always available to the public for help and advice. The branch has provided this support whenever possible to enable the Inspectorate to improve the lives of many animals in the area.
4. Rehoming animals accepted by us for this purpose after vaccinating, neutering and microchipping.
5. Providing advocacy, advice and information to members of the public on matters related to animal welfare.
6. Promoting the campaigning work of the RSPCA.
7. Presenting a welcoming and helpful shop window for the RSPCA.

In planning the branch activities, the Trustees have considered the Charity Commission guidance on public benefit. The value of owning an animal has become recognised to benefit the mental health of the owner and as such the branch feels it adds benefit to human life where possible. The trustees are pleased that the sections below report on the achievements and performance of the charity describe our main activities and demonstrate the benefit provided to the public.

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The benefits of the charity's work are demonstrated by the branch undertaking as its prime purpose to assist the Inspectorate in accommodating and rehabilitating neglected or cruelly ill-treated animals. It is not the prime purpose of the branch to rehome unwanted animals and the branch does not always have the capacity to do so, but when there is the space it will try to help. As the branch has no animal centre we need to undertake our role to support the Inspectors work and local animal welfare in other ways.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE: HOW OUR ACTIVITIES DELIVERED PUBLIC BENEFIT

Once again, this year the emphasis of the Branch has been on welfare, not just the welfare of the animals but the welfare of their owners. Our welfare officers have spent hours every week listening to people's problems and concerns – bereavement, people going into hospital, health issues and increasing numbers of people not knowing how they will get through the day.

The Branch regularly supplied animal food to both Yeovil and Glastonbury/Street food banks, the recipients were amazed and very appreciative.

Our volunteer Welfare Officers have continued to "keep an eye out" for vulnerable people who need our support and continue to deliver that support on a daily basis.

Our Welfare Officers have dealt with a large number of distressed people during the year. This has included cases of neglect which are passed to the Inspectorate team. One instance was where an individual was buying and selling dogs with the intention that the Branch pay their costs. Fortunately, the vast majority of cases we deal with are genuine.

We implemented an extremely successful dog neutering campaign. Neutering costs had been down the previous two years because of covid and so the campaign became a priority. We covered all the post code areas of our Branch and over 200 dogs were neutered and micro-chips were provided where they were missing.

For more than 8 years now we have successfully partnered with St Giles Kennels who look after our cats and dogs before re-homing and 2022 was another busy year.

The Branch produced a "Vet Guide" enabling the local vets to access emergency finance from the Branch, not the main Society. It's quick and efficient and means that animals in need are likely to be seen immediately within working hours.

We celebrated the 50th Anniversary of the South East Somerset Branch! We have been going since 1972.

It has been a very good year for our retail shops and ebay sales, raising funds but also providing a much needed and valued service in the local community.

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WELFARE SUPPORT

1. WELFARE AND NEUTERING

Michele, Paula and Maggie operate a dedicated, often 24/7, welfare line (07971 175491). Along with the branch web site www.rspca-eastsomerset.org.uk. This is a prompt and efficient way in which to engage with the public to promote animal welfare advice and support to the public. The line provides not only financial advice, but an increased number of calls regarding wildlife, how to manage their animals and how to find a new home where lack of finance for their animals is forcing this decision. Where possible we try to resolve the last with offers of food. Where appropriate calls are referred to the Inspectorate call centre on 0300 1234999.

2. ADVICE

We are often asked for advice covering a wide range of issues. Our welfare team is very experienced and have a strong network of professionals to contact.

3. COMPARISON OF ANIMAL WELFARE NUMBERS

Welfare numbers over the previous four years				
	2022	2021	2020	2019
Cats	332	323	401	421
Dogs	412	288	393	361
Rabbits	1	8	0	2
Misc mainly equines	19	88	38	39
Annual Total	764	707	832	823
Cost	£64,275	£48,409	£46,818	£67,354
Average per animal	£84.13	£68.47	£56.27	£81.84

Neutering numbers over four years				
	2022	2021	2020	2019
Cats	74	83	107	82
Dogs	253	39	106	95
Rabbits	0	5	0	13
Equines	3	1	1	5
Annual Total	330	128	214	195

Micro-chipping over four years				
	2022	2021	2020	2019
Cats	127	28	96	77
Dogs	21	25	58	45
Annual Total	148	53	122	122

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We are fortunate to work alongside Yeovil and District Cats Protection who carry out a neutering programme annually with co-operation from local vets using RSPCA micro-chips. Our use of micro-chips should show a greater number, but unfortunately the vets don't always notify us of use. All animals chipped are recorded on the Petlog database directly by the vets.

4. REHOMING

We took in 76 animals of which 27 were dogs and 49 were cats. We rehomed a total of 63 animals – 22 dogs and 41 cats.

VOLUNTEERS

We recognised that volunteers are a much-undervalued resource for any charity.

We have volunteers at our shops, providing animal welfare, providing transport for delivery stock, house clearances, trips to the recycling centre etc, PAT testing, Trustees, etc. We believe this comes to approximately 20,000 hours in total. We cannot express our thanks sufficiently to all these people.

CATTERY

The cattery has again been decidedly less occupied this year with only the main pens in emergency use for the Inspectors. Nothing has been turned away but they have been taken to St Giles Animal Centre as soon as possible.

FUND RAISING

Our main efforts went into the promotion and income generation provided by the shops. We do have a small number of collection boxes in shops and cafes.

SOCIAL MEDIA

The branch operates a web site www.rspca-eastsomerset.org.uk. We also have Facebook and Twitter sites and "followers" are continuing to increase. The marketing and promotion of the Branch was a key priority for 2022 and professional advice was obtained to improve our social media presence and influence.

SHOPS

Coming out of COVID lockdown there was a high level of uncertainty regarding how the shops would perform. There were still reductions in rates in place on the shops, but the high street had become a very different place to trade. Fortunately with eBay already in place there was more than one outlet. The team pulled out all the stops and returned an impressive net income of £178,621, with grateful thanks due to both staff and customers.

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Crewkerne, Glastonbury and Somerton again remained the main income generators and Yeovil used for both eBay and the administrative centre. After re-opening the shops were buzzing with enthusiasm.

At the end of the year a review was underway for the South Petherton shop. New ideas were being considered and a business plan put together.

During the year as part of the lease agreement the Branch paid to replace all the windows, except the kitchen, in the Somerton shop at a cost of nearly £9,000. As a concession for this the lease was extended a further 14 years with no rent increase for a future 5 years.

INVESTMENT POLICY

The Trustees reviewed the investment policy during the year. The decision was made not to invest in shares due to the level of risk. Trustees chose to move an initial £100,000 into a Co-operative Bank 95 days account, earning a small dividend. By the end of 2022 a further £100,000 had been moved to this account.

RISK MANAGEMENT

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

- o Loss of income through fraud or theft
- o Damage to reputation through fraud
- o Damage to reputation through adverse publicity
- o Risk of activities of RSPCA the main Society
- o Risk of reputation of RSPCA, the main Society
- o Loss of income through outside forces, including severe inclement weather
- o Risk of pandemic
- o Insufficient trustees to continue
- o Insufficient funds to continue
- o Managing risk for succession
- o Insufficient volunteers to fundraise
- o Severe changes in trading
- o Risk of claims against volunteers
- o Health, Safety and Welfare of volunteers and staff
- o Risk of claims by volunteers or the public
- o Risk of non-compliance with such as GDPR

Having identified these risks, the charity continued to take active steps to manage them and to reduce both the likelihood of incidents occurring and to minimise the impact should an incident occur. It is the opinion of the trustees that the branch's procedures, policies and controls are adequate to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the branch.

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RESERVES POLICY 2022

The Trustees reviewed the Reserve Policy at their January 2023 meeting. This included consideration of the committed costs of the shops' leases and their respective break clauses. Trustees also considered salary costs, animal welfare and potential loss of income if shops closed again due to further pandemic. They took reputational damage into consideration also. The Branch has no animal centre and animal welfare support could be temporarily reduced. The staff consideration would be those employed at the shops. Therefore, the Trustees would be responsible for redundancy payments, the ongoing rents and winding up costs for these properties. The Branch is responsible currently for five shops. Somerton, Crewkerne, Glastonbury, South Petherton and Yeovil. The shops are a liability for up to five years maximum according to the terms of our leases. It may be possible but unlikely to sub-let should it be necessary to close prior to the end of the lease. However, Trustees are required to consider the total length of the lease when considering branch liabilities. Taking all these points into consideration the free reserves are £431,842 (2021 - £335,941) with a further restricted fund of £6,768 for Out of Area welfare. The Trustees consider this adequate and will further review this figure late in 2023 after completion of the 2022 accounts.

LEGAL INFORMATION

The charity was registered with the Charity Commission on the 24th November 1972.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The current constitution of the Royal Society for the Prevention of Cruelty to Animals (the Society) was created under the Parliamentary Act 1932. The work of the Society is governed by this act and the accompanying rules.

The Society is governed by an elected Council, which is assisted by staff and branches.

A committee that is elected annually by the branch members governs the South East Somerset branch. Committee members are members of and trustees of the branch. They have individual and collective responsibility for the management of the branch and its funds. The committee controls and monitors all fundraising and animal welfare initiatives subject of the overall approval and rules of the Society.

The branch is an independent charity but may be considered a "franchise" of the main society in order to use the logo and benefit from the expertise and purchasing power of the main society. However the branch must raise its own funds. The branch is guided by the main society and expected to undertake work locally in a variety of ways to support the work of the Inspectorate.

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HEALTH AND SAFETY POLICY

Staff undertake training for H&S on line via our insurers' web site. They are expected to renew this on a regular basis. All staff hold First Aid certificates. These were renewed during the year.

- a.** The RSPCA South East Somerset branch will ensure so far as is reasonably practicable, the health and safety of volunteers and staff and also exercise its duty of care in respect of the health and safety of all persons visiting branch premises or events (e.g. volunteers, members of the public, staff and contractors). The branch requires the full co-operation of members of staff and others in meeting these objectives. Risk assessments are undertaken as necessary and held by the trustee responsible for the event or at the premises concerned. In return it is expected that all persons will behave in a responsible manner in order that the health and safety of everyone is ensured
- b.** The branch will comply with all relevant regulations, which are designed to ensure good standards of health and safety at work
- c.** The branch will ensure so far as is reasonably practicable
 - o Safe and healthy work conditions
 - o Safe plant and equipment and systems of work
 - o Appropriate protective equipment and clothing will be provided in order to minimise risks where these are unavoidable. The branch will provide such information, undertake training and supervision as are necessary to ensure compliance with current legislation
- d.** A trustee is appointed as a "competent" person who is responsible for advising on health and safety matters within the branch. Day to day management of health and safety in the workplace lies with the staff and volunteers themselves

TRUSTEES INDUCTION AND TRAINING

Every prospective trustee is provided with information about the work of the branch and invited to attend one or more trustee meetings as an observer. Training is offered as appropriate to trustees; however with many volunteers working full or part time, requests for take up tends to be low. The newsletters from the Charity Commission are distributed to Trustees to assist in their role. The Treasurer and Trustee/book keeper hold qualifications suitable for their roles and undertake regular training.

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BRANCH POLICIES

The branch is registered for Data Protection and the following policies were either complete or completed during the year.

Safeguarding

Privacy Policy.

Data Protection

Code of Conduct

Health and Safety

Volunteering

Young persons

Equality and Diversity

Conflict of interest

Trustee Recruitment

Shop Staff/ Volunteer Purchasing Policy

Coronavirus Policy

Dogs at work Policy

KEY MANAGEMENT AND PERSONNEL REMUNERATION

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of the directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year except for;

- Lee Chapman who was paid £3,360 for undertaking preparation of the monthly accounts and wages.
- Piers Farley kindly donated time last year undertaking various maintenance at the shops and Maggie Baker donated any costs she incurred.

Details of trustee expenses and related party transactions are disclosed in notes 11 and 21 to the accounts. Trustees are required to disclose all relevant interests and register them and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Where there is a conflict of interest a waiver will be obtained through the Regional Board. This is the case for Piers Farley who will undertake a limited amount of maintenance (related to Paula Cullingford and Alana James) and for Lee Chapman who is the branch's bookkeeper.

FINANCIAL REVIEW

Income

With effect from 1st April 2021 the Branch is now registered for VAT. Our HMRC Registration Number is 376532182.

The overall income was £576,173. This has increased from 2021's total of £444,603.

General fund raising, grants, donations and legacies totalled £65,659 which included "door to door" money raised by the national society and given back to the branches as a grant annually.

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Donations from rehoming cats and dogs totalled £7,680 (2021 - £3,880).

The total income from shops of £502,577 is broken down in note 4, with a detailed breakdown of shop expenditure totalling £323,956 in note 7.

The shops income includes the recycling of bric a brac, clothes etc through an external merchant. The branch currently holds new stock to the value of £6,075 having purchased £8,038 in total. Both figures are exclusive of VAT. New items to the net value of £20,059 were sold in the shops.

Expenditure

To highlight some of the costs:

- £139,976 (2021 - £80,666) was spent on direct animal welfare.
- £463 of veterinary and food spend is still held in stock as of December 31st.
- The cost of expenses for the van was £6,684 (2021 - £2,091).
- The cost of £3,360 for book keeping services for the year includes the cost of salary administration.
- The branch is required to have the accounts independently examined which cost a further £2,700 (2021 - £2,569).
- The branch spent £337 (2021 - £957) on postage, website maintenance, printing and computer supplies.

Unfortunately, as governance takes a more prominent role these items will escalate. All efforts are made to keep these to a minimum.

FUTURE PLANS

The Trustees will continue to monitor the viability of the shops, look to increase ebay sales and explore other potential income streams. This has materialised into changing the South Petherton Shop into a Boutique Shop selling pre-loved clothing for prom events and other special occasions.

The Branch is looking to recruit new Trustees with specific areas of responsibility as it moves to becoming a Charitable Incorporated Organisation (CIO), inline with the Society's vision. Job Profiles have been written for these key posts in preparation. New Trustees with experience in legal matters and marketing are high priorities.

The Branch is also keen to further promote the excellent service that it continues to deliver for local animals in the local community. It recognises it needs to continue to increase its profile and its social media presence.

We will be piloting dog first aid courses and if successful will roll out the courses across our district.

The Branch will continue to play a very active role in the local community with welfare and safeguarding issues. This will include supporting local Food Banks and helping the vulnerable.

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Statement of trustee's responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are also responsible for safeguarding the assets of the charity and 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 in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved and signed on behalf of the trustees by;

M A Baker
Treasurer

L Chapman
Trustee

Date: 01/06/2023

RSPCA South East Somerset Branch
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Accounts for the year ended 31 December 2022

Independent examiner's report to the trustees of RSPCA South East Somerset Branch

I report to the trustees on my examination of the accounts of RSPCA South East Somerset Branch for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 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 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 Charities Act 2011; 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Gill Freeman ACA

Date

13/06/2023

Milsted Langdon LLP
Chartered Accountants
Motivo House
Alvington
Yeovil
Somerset, BA20 2FG

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Statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income and Endowments from:					
Donations and legacies	2	65,659	-	65,659	30,769
Charitable activities	3	7,680	-	7,680	3,880
Other trading activities	4	502,577	-	502,577	324,672
Government grants	5	-	-	-	85,180
Investment income	6	257	-	257	102
Total income		<u>576,173</u>	<u>-</u>	<u>576,173</u>	<u>444,603</u>
Expenditure on:					
Raising funds	7	323,956	-	323,956	263,902
Charitable activities	8	157,386	1,066	158,452	96,943
Total expenditure		<u>481,342</u>	<u>1,066</u>	<u>482,408</u>	<u>360,845</u>
Net income before gains and losses on investments		94,831	(1,066)	93,765	83,758
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>875</u>
Net income/(expenditure) and movement in funds		94,831	(1,066)	93,765	84,633
Total funds brought forward		339,365	7,834	347,199	262,566
Total funds carried forward	18	<u>434,196</u>	<u>6,768</u>	<u>440,964</u>	<u>347,199</u>

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Statement of financial position as at 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		<u>2,354</u>		<u>3,424</u>
Total fixed assets			2,354		3,424
Current assets					
Stocks	14	6,563		6,748	
Debtors	15	6,696		12,395	
Cash at bank and in hand		<u>450,965</u>		<u>338,050</u>	
Total current assets		464,224		357,193	
Creditors: amounts falling due within one year	16	<u>(25,614)</u>		<u>(13,418)</u>	
Net current assets			438,610		343,775
Net assets			<u>440,964</u>		<u>347,199</u>
Funds of the charity:					
Unrestricted income funds					
General funds			431,652		334,456
Designated funds			2,544		4,909
Restricted income funds					
Equine Welfare			<u>6,768</u>		<u>7,834</u>
Total charity funds	18		<u>440,964</u>		<u>347,199</u>

The financial statements were approved by the trustees, and authorised for issue on 01/06/2023 and signed on their behalf by:

M A Baker
Treasurer

L Chapman
Trustee

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Statement of Cash Flows

	Note	Total Funds 2022 £	Total Funds 2021 £
Net cash generated in operating activities	20	112,620	86,169
Cash flows from investing activities:			
Proceeds from disposal of investments		-	5,598
Interest and dividends		257	102
Net cash generated in investing activities		257	5,700
Change in cash and cash equivalents in the year		112,877	91,869
Cash and cash equivalents brought forward		338,050	246,181
Cash and cash equivalents carried forward		450,927	338,050

RSPCA South East Somerset Branch
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Accounts for the year ended 31 December 2022

Notes to the financial statements

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP 2015 (FRS 102) - effective 1 January 2019) and the Charities Act 2011.

RSPCA South East Somerset Branch meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are those donated for use in a particular area or for specific purposes, the use which is restricted to that area or purpose by the donor. The restricted funds are specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

Further details of each fund are disclosed in note 18.

Income recognition

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 the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Income from the sale of donated goods in the shops operated by the charity is recognised once sold due to there not being a practical method of valuing the goods being donated by the general public.

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Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably.

All expenditure is recognised on an accruals basis. All costs, including support costs and governance costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Cost of raising funds

The costs of generating funds consist of costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

RSPCA South East Somerset Branch
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Notes to the financial statements

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £150 or more are capitalised and valued at historical cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold property improvements	over lease of the property
Fixtures, fittings and equipment	20% straight line
Cattery	10% straight line

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

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Notes to the financial statements

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Any annual contributions are charges to the Statement of Financial Activities.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Goods donated by the general public to be sold in the shops operated by the charity are not included in the value of stock due to there being no practical method of determining the value prior to sale.

Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. 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. 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.

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Notes to the financial statements

2 Income from donations and legacies

	Unrestricted fund £	Restricted fund £	Total 2022 £	Total 2021 £
Legacies	33,592	-	33,592	1,000
Donations	1,775	-	1,775	4,433
Subscriptions	500	-	500	238
Door to door	23,108	-	23,108	24,024
Donated services	6,684	-	6,684	1,074
	<u>65,659</u>	<u>-</u>	<u>65,659</u>	<u>30,769</u>

Included in 2021 was £nil of restricted funds.

3 Income from charitable activities

	Unrestricted fund £	Restricted fund £	Total 2022 £	Total 2021 £
Rehoming income	7,680	-	7,680	3,880
	<u>7,680</u>	<u>-</u>	<u>7,680</u>	<u>3,880</u>

Included in 2021 was £nil of restricted funds.

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Notes to the financial statements

4 Other trading activities	Unrestricted fund	Restricted fund	Total 2022	Total 2021
	£	£	£	£
Shop income by RSPCA branch shops				
Crewkerne	110,719	-	110,719	71,624
Glastonbury	148,838	-	148,838	93,748
Somerton	122,958	-	122,958	82,523
South Petherton	39,410	-	39,410	20,751
Yeovil	33,357	-	33,357	18,889
Recycling and online	47,295	-	47,295	37,137
	<u>502,577</u>	<u>-</u>	<u>502,577</u>	<u>324,672</u>

Included in 2021 was £nil of restricted funds.

5 Government grants	Unrestricted fund	Restricted fund	Total 2022	Total 2021
	£	£	£	£
Coronavirus business support grants	-	-	-	52,343
Coronavirus job retention scheme	-	-	-	32,837
	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,180</u>

Included in 2021 was £nil of restricted funds.

6 Investment income	Unrestricted fund	Restricted fund	Total 2022	Total 2021
	£	£	£	£
Interest receivable and similar income				
Bank interest	257	-	257	6
Dividend income	-	-	-	96
	<u>257</u>	<u>-</u>	<u>257</u>	<u>102</u>

Included in 2021 was £nil of restricted funds.

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Notes to the financial statements

7 Individual shop costs

	South						
	Crewkerne	Glastonbury	Somerton	Petherton	Yeovil	Other	Total
2022	£	£	£	£	£	£	£
Rent	15,051	17,976	13,566	7,186	6,226	2,284	62,289
Rates and water	849	1,027	1,214	173	535	272	4,070
Electricity	2,006	1,726	1,521	1,567	1,358	219	8,397
Telephone	162	157	140	336	126	339	1,260
Wages	37,849	58,339	32,427	28,049	29,473	19,888	206,025
Repairs	2,819	751	3,711	228	321	191	8,021
Other	3,541	3,767	4,442	1,774	3,149	8,562	25,235
Goods for resale	2,690	3,236	1,192	1,070	1,000	(529)	8,659
	64,967	86,979	58,213	40,383	42,188	31,226	323,956

	South						
	Crewkerne	Glastonbury	Somerton	Petherton	Yeovil	Other	Total
2021	£	£	£	£	£	£	£
Rent	14,346	17,125	12,762	6,000	5,940	1,100	57,273
Rates and water	385	(108)	456	143	210	-	1,086
Electricity	618	594	434	343	902	-	2,891
Telephone	139	193	309	107	173	193	1,114
Wages	34,483	45,416	31,808	18,982	24,530	15,870	171,089
Repairs	1,820	564	6,048	52	504	-	8,988
Other	2,940	2,008	2,952	1,147	1,686	8,689	19,422
Goods for resale	919	941	104	41	34	-	2,039
	55,650	66,733	54,873	26,815	33,979	25,852	263,902

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Notes to the financial statements

8 Costs of charitable activities	Unrestricted fund £	Restricted fund £	Total 2022 £	Total 2021 £
Neutering	45,051	250	45,301	8,894
Veterinary welfare	63,459	816	64,275	48,409
Kennels	28,956	-	28,956	23,175
Microchips	935	-	935	188
Cattery consumables	509	-	509	-
Vehicle costs	6,684	-	6,684	2,091
Advertising	1,418	-	1,418	232
Insurance	932	-	932	681
Printing, stationery and office supplies	337	-	337	957
Postage, carriage and telephone	187	-	187	-
Other expenses	816	-	816	72
Depreciation	1,032	-	1,032	4,590
Loss on disposal of fixed assets	38	-	38	-
RSPCA Headquarters Donation	-	-	-	1,000
	<u>150,354</u>	<u>1,066</u>	<u>151,420</u>	<u>90,289</u>
Governance and support costs	<u>7,032</u>	<u>-</u>	<u>7,032</u>	<u>6,654</u>
	<u>157,386</u>	<u>1,066</u>	<u>158,452</u>	<u>96,943</u>

Included in 2021 was £620 of restricted funds.

9 Governance and support costs

	Unrestricted fund £	Restricted fund £	Total 2022 £	Total 2021 £
Independent examiner's fees	2,700	-	2,700	2,340
Other accountancy fees	972	-	972	714
Bookkeeping	3,360	-	3,360	3,600
	<u>7,032</u>	<u>-</u>	<u>7,032</u>	<u>6,654</u>

Included in 2021 was £nil of restricted funds.

10 Net income/(expenditure)

Net income/(expenditure) for the year includes:		2022 £	2021 £
Independent examiner's fees	Independent examination	2,700	2,340
	Other	972	714
Depreciation of fixed assets		1,070	4,590
Operating leases		<u>62,289</u>	<u>57,273</u>

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Notes to the financial statements

11 Trustees remuneration and expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil).

During the year, the charity made the following transactions with trustees:

Margaret Baker

Margaret Baker has made a van available to the charity. A donation in kind of £6,684 (2021: £1,074) has been included in respect of the running costs of the vehicle and for shop insurance paid privately.

Lee Chapman

£3,360 (2021: £3,600) was paid to Lee Chapman during the year for bookkeeping services.

12 Staff costs

The aggregate payroll costs were as follows;

	2022	2021
	£	£
Wages and salaries	200,119	167,470
Social security costs	3,705	2,079
Pension contributions	2,201	1,540
	<u>206,025</u>	<u>171,089</u>

The monthly average number of persons (including senior management team) employed by the charity during the year is as follows:

	2022	2021
	No	No
Full time	3	3
Part time	13	13
	<u>16</u>	<u>16</u>

No employee received emoluments of more than £60,000 during the year.

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Notes to the financial statements

13 Tangible fixed assets

	Leasehold property improvements	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2022	40,105	38,758	78,863
Disposals	(18,388)	(2,771)	(21,159)
At 31 December 2022	21,717	35,987	57,704
Depreciation			
At 1 January 2022	37,655	37,784	75,439
Charge for the year	613	419	1,032
Eliminated on disposal	(18,388)	(2,733)	(21,121)
At 31 December 2022	19,880	35,470	55,350
Net book value			
At 31 December 2022	1,837	517	2,354
At 31 December 2021	2,450	974	3,424

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Notes to the financial statements

14 Stock	2022	2021
	£	£
Stock held at shops	6,075	5,465
Veterinary stock	463	1,177
Stationery stock	25	106
	<u>6,563</u>	<u>6,748</u>

15 Debtors	2022	2021
	£	£
Trade debtors	443	639
Accrued income	-	1,000
Prepayments	3,459	6,981
VAT recoverable	2,794	3,775
	<u>6,696</u>	<u>12,395</u>

16 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	20,849	8,528
Pension creditor	434	381
Accruals	4,331	4,509
	<u>25,614</u>	<u>13,418</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Land and buildings		
Within one year	42,750	42,750
Between two and five years	80,917	122,167
Over five years	-	1,500
	<u>123,667</u>	<u>166,417</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initialise the break clauses currently in place the total future minimum lease payments at 31 December 2022 would be £22,167 (2021: £45,167).

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Notes to the financial statements

18 Funds	Balance 1 January 2022 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General funds	334,456	576,173	(478,977)	-	-	431,652
Designated funds	4,909	-	(2,365)	-	-	2,544
Restricted funds						
Out of Area Welfare	7,834	-	(1,066)	-	-	6,768
Total funds	347,199	576,173	(482,408)	-	-	440,964
	Balance 1 January 2021 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General funds	245,116	444,603	(356,138)	-	875	334,456
Designated funds	8,996	-	(4,087)	-	-	4,909
Restricted funds						
Out of Area Welfare	8,454	-	(620)	-	-	7,834
Total funds	262,566	444,603	(360,845)	-	875	347,199

The unrestricted funds are available to be used at the trustees discretion to further the objects of the charity.

The designated fund represents money trustees wish to spend directly on equine welfare.

The restricted funds were raised and donated specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

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Notes to the financial statements

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,354	-	2,354
Current assets	457,456	6,768	464,224
Current liabilities	(25,614)	-	(25,614)
Total net assets	<u>434,196</u>	<u>6,768</u>	<u>440,964</u>

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds	93,765	84,633
Removal of bank interest and dividends	(257)	(102)
Add back depreciation charge	1,032	4,590
(Remove gains)/add back losses in investments	-	(875)
Decrease/(increase) in stock	185	(2,233)
Decrease/(increase) in debtors	5,699	(246)
Increase in creditors	12,196	402
Net cash generated from operating activities	<u>112,620</u>	<u>86,169</u>

21 Related parties

Other than as detailed in note 11 of the accounts and on page 14 in the trustees report the following related party transactions arose in the year.

The step-daughter of Mr P Farley, a trustee of the charity, was employed by the branch and her remuneration was £10,408 (2021 - £5,845). Expenses totalling £nil (2021 - £nil) were reimbursed.



RSPCA South East Somerset Branch

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Accounts



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Trustees report and accounts

for the year ended 31 December 2021



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Reference and administrative information

Reference and administrative information

Trustees

Lee Chapman	Chairperson (& paid bookkeeper)
Margaret Baker	Treasurer
Ken Comber	Secretary
Colin Baker	
Piers Farley	
Sarah Harris	
Peter Luscombe	
Shani Thomas	
Michele Westlake	

Welfare Officers Michelle Westlake, Margaret Baker, Paula Cullingford

Dog Fosterer/Rehabilitator Sarah Harris

Minute Secretary Ken Comber

Professional advisors

Accountants	Milsted Langdon LLP	Motivo House, Bluebell Road, Yeovil
Bankers	National Westminster	Westminster Street, Yeovil
	Co-operative Bank	Southway, Skelmersdale
	Lloyds	The Borough, Yeovil
Solicitor	Robin Weelen	Bartlett Gooden and Weelan, 57 High Street
	Andrew Cutland	Shepton Mallet BA4 5AQ

Charity address for all correspondence Dairy House Farm, Lufton, Yeovil, BA22 8SU

Branch email southeastsomerset.rspca@gmail.com

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Cattery Supervisor	Margaret Baker
Shop Teams	
Shops Area Manager	Paula Cullingford
Crewkerne Staff	
Supervisor	Kim Studley
Supervisor	Niki Crofts
Assistants	Alice Crofts and Alana James
Glastonbury Staff	
Deputy Manager	Lesley Phillips
Supervisor	Kirsten Chapman
Supervisor	Alison Walsh
Supervisor	Polly Taylor
Somerton Staff	
Deputy Manager	Colleen Wolski
Supervisor	Janice McHale
South Petherton Staff	
Supervisor	Sheila Allen
Supervisor	Alice Crofts
Yeovil Staff	
Deputy Manager	Toni Graham
Supervisor	Sheila Ackerley
Online	Linda Perry
Transport/Warehouse	
Supervisor	Sharon Eglon

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PAT testing

Colin, Robin and Paula are all qualified and test and certify all saleable items. Colin often is busy with this three or four evenings a week.

The branch Trustees wish to thank all contributors during the year. With this support, financial or otherwise, the Charity has been able to assist all animals and their owners that have asked for financial help during 2021 including a number just outside our branch area, working in partnership with other Branches, to ensure all animals could be offered prompt help. If we are alerted to the problem soon enough this usually means a satisfactory outcome. From the volunteers, the staff, the donors, the customers, the Inspectors, the vets and HQ staff, the premises that have our collecting boxes in place, our solicitors and accountants all of whom are extremely patient with all the questions fired at them and undertake more than we are charged for thank you from all the animals and owners that the South East Somerset Branch has assisted in 2021.

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REPORT FOR 2021

This has been another very testing year due to the covid pandemic severely affecting the work of the branch. However, the branch trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31st December 2021. The South East Somerset Branch of the RSPCA is a separate registered charity governed by a constitution. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 applicable in the UK and Republic of Ireland (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The purpose of the charity is "To prevent cruelty and promote kindness". The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Our purposes are, by lawful means, to prevent cruelty, promote kindness and alleviate suffering to animals in the area of South East Somerset according to the rules and objectives of the Royal Society for the Prevention of Cruelty to Animals.

The branch carries out these purposes by: -

1. Providing support for the Inspectorate in their work. The priority of the branch is to support this work by providing funds for veterinary assistance to animals identified by the inspectorate as "in need" and when possible to accept animals for rehoming that are found neglected or cruelly ill-treated.
2. The branch will also identify animals with a similar need before they come to the attention of the Inspectorate thus attempting to reduce the work of the Inspectors in the field where possible.
3. Providing welfare assistance and neutering facilities for those on low incomes. Welfare officers Michele, Maggies and Paula are very experienced and always available to the public for help and advice. The branch has provided this support whenever possible to enable the Inspectorate to improve the lives of many animals in the area.
4. Rehoming animals accepted by us for this purpose after vaccinating, neutering and microchipping.
5. Providing advocacy, advice and information to members of the public on matters related to animal welfare.
6. Promoting the campaigning work of the RSPCA.
7. Presenting a welcoming and helpful shop window for the RSPCA.

In planning the branch activities, the Trustees have considered the Charity Commission guidance on public benefit. The value of owning an animal has become recognised to benefit the mental health of the owner and as such the branch feels it adds benefit to human life where possible. The trustees are pleased that the sections below report on the achievements and performance of the charity describe our main activities and demonstrate the benefit provided to the public.

The benefits of the charity's work are demonstrated by the branch undertaking as its prime purpose to assist the Inspectorate in accommodating and rehabilitating neglected or cruelly ill-treated animals. It is not the prime purpose of the branch to rehome unwanted animals and the branch does not always have the capacity to do so, but when there is the space it will try to help. As the branch has no animal centre we need to undertake our role to support the Inspectors work and local animal welfare in other ways.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE: HOW OUR ACTIVITIES DELIVERED PUBLIC BENEFIT

More than ever this year the emphasis of the branch has been on welfare, not just the welfare of the animals but the welfare of their owners. Our welfare officers have spent hours every week listening to people's problems and concerns – bereavement, people going into hospital, health issues and increasing numbers of people not knowing how they will get through the day.

We have regularly provided items to local food banks to ensure that owners and their animals are fed. Our welfare officers have continued to "keep an eye out" for vulnerable people who need our support.

This has at times also caused a strain on the team, but it has not reduced the commitment and passion to help those who need it.

During 2021, as a result of the covid pandemic, shops were again shut for significant periods with a consequential reduction in income.

The branch took advantage of the Government's Job Retention scheme and put staff on furlough. The branch has received various Government Grants totalling £85,180.

Trustees identified the need to look for alternative streams of income and selling items via Ebay was a success throughout the year.

Trustees had to continue to adapt and be flexible and most meetings in the year were held virtually.

It is good to report that the second half of the year did see improved shop sales after the April re-opening and compared very favourably against local charity shop competition.

Some of the memorable events in 2021

- Assisted animal welfare in West Dorset, North Somerset and South Wiltshire
- Paid for strangles tests and worming for Inspectorate equines
- Successfully re-opened the shops in April with robust safeguards in place
- Provided worm treatment for a local volunteer managing 140 hedgehogs during the winter
- Supported an individual with PTSD and fostered his dog until he was well enough to look after the dog himself
- Provided lots of bedding for St Giles Animal Centre who rehome our animals
- Took in animals where the owner had died or had been taken into care
- Listened to and supported many distressed owners
- Said goodbye to Inspector Marie Griffiths with whom we have worked with for many years. We wish Marie a fantastic retirement after her years of dedicated service

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WELFARE SUPPORT

1. WELFARE AND NEUTERING

Michele, Paula and Maggie operate a dedicated, often 24/7, welfare line (07971 175491). Along with the branch web site www.rspca-eastsomerset.org.uk this is a prompt, cost effective and excellent way to promote animal welfare advice and support to the public. The line is busy with both requests for financial help and other advice. Requests relating to neglect or cruelty concerns were referred to the National Control Centre 0300 1234 999 from where they can be properly tasked to the Inspectors. There was also a steady stream of enquiries from the website that we either dealt with or forwarded to the control centre.

2. ADVICE

- We are often asked for advice as to which vet they should use. We are always very careful to identify the “closest” to the client unless it is an unusual species such as birds, tortoise or snake where we recognise the expertise at a specific practice. Even then we can only say “we understand has expertise above the basic.”

3. COMPARISON OF ANIMAL WELFARE NUMBERS

Welfare numbers over the previous three years			
	2021	2020	2019
Cats	323	401	421
Dogs	288	393	361
Rabbits	8	0	2
Misc mainly equines	88	38	39
Annual Total	707	832	823
Cost	£48,409	£46,818	£67,354
Average per animal	£68.47	£56.27	£81.84

Neutering numbers over three years			
	2021	2020	2019
Cats	83	107	82
Dogs	39	106	95
Rabbits	5	0	13
Equines	1	1	5
Annual Total	128	214	195

On the whole the branch commits a standard figure towards each animal neutered. There are exceptions when the owner cannot find the remainder and the animals life would be at risk. However when assisting the Inspectorate it is often necessary to pay the full cost. The overall neutering cost was £17,033 in 2019, £14,440 in 2020 and £8,894 in 2021.

Micro-chipping over three years			
	2021	2020	2019
Cats	28	96	77
Dogs	25	58	45
Annual Total	53	154	122

Microchipping is normally undertaken with Yeovil and District Cats Protection neutering programme annually with co-operation from the vets concerned using RSPCA chips. This did not take place in 2021 due to the pandemic. Now that puppies must be chipped prior to sale there are far less dogs needing chips.

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4. REHOMING

- We took in 58 animals of which 10 were dogs and 48 were cats.
- We rehomed a total of 52 animals.

VOLUNTEERS

We recognised that volunteers are a much-undervalued resource for any charity.

We have volunteers at our shops, providing animal welfare, providing transport for delivery stock, house clearances, trips to the recycling centre etc, PAT testing, trustees, etc. We believe this comes to approximately 20,000 hours in total. We cannot express our thanks sufficiently to all these people.

CATTERY

The cattery has been decidedly less occupied this year with only the main pens in emergency use for the Inspectors. Nothing has been turned away but they have been taken to St Giles as soon as possible.

FUNDRAISING

Our main efforts went into the promotion and income generation provided by the shops. We do have a small number of collection boxes in shops and cafes but due to COVID19 and the low levels of income received we have reduced these.

SOCIAL MEDIA

The branch operates a web site www.rspca-eastsomerset.org.uk. We also have Facebook and Twitter sites and "followers" are continuing to increase. The marketing and promotion of the Branch is a key priority for 2022 and plans for improvement have started to be implemented.

SHOPS

The shops under the care of our Area Shops Manager have continued to generate funding for the welfare work undertaken. Each shop has a team that will on occasion cover another site. We have a really dedicated team of paid and voluntary staff without whom we could not operate.

Crewkerne, Glastonbury and Somerton shops remained the key sources of funding. The South Petherton and Yeovil Shops have not achieved the levels of income originally hoped for and the Trustees will continue to monitor the viability of all the shops. It should be noted, however, that the Ebay sales and books and DVD recycling at Yeovil make the premises overall profitable.

The good news is that when the shops re-opened after the lockdown we saw a brisk trade in all of our shops and a very successful second half of the year.

INVESTMENT POLICY

The trustees reviewed the investment policy in 2020 and due to the financial uncertainty during the pandemic decided it would not be appropriate to invest any cash holding. The branch will further review investments in 2022.

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RISK MANAGEMENT

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

- o Loss of income through fraud or theft
- o Damage to reputation through fraud
- o Damage to reputation through adverse publicity
- o Risk of activities of RSPCA the main Society
- o Risk of reputation of RSPCA, the main Society
- o Loss of income through outside forces, including severe inclement weather
- o Risk of pandemic
- o Insufficient trustees to continue
- o Insufficient funds to continue
- o Managing risk for succession
- o Insufficient volunteers to fundraise
- o Severe changes in trading
- o Risk of claims against volunteers
- o Health, Safety and Welfare of volunteers and staff
- o Risk of claims by volunteers or the public
- o Risk of non-compliance with such as GDPR

Having identified these risks, the charity continued to take active steps to manage them and to reduce both the likelihood of incidents occurring and to minimise the impact should an incident occur. It is the opinion of the trustees that the branch's procedures, policies and controls are adequate to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the branch.

RESERVES POLICY 2022

The trustees reviewed the Reserve Policy at their November 2021 meeting. This included consideration of the committed costs of the shops' leases and their respective break clauses. Trustees also considered salary costs, animal welfare and potential loss of income if shops closed again due to further pandemic. They took reputational damage into consideration also.

The Reserves Policy is reviewed on an annual basis.

The branch has no animal centre and animal welfare support could be temporarily reduced. The staff consideration would be those employed at the shops. Therefore, the trustees would be responsible for redundancy payments, the ongoing rents and winding up costs for these properties. The branch is responsible currently for five shops. Somerton, Crewkerne, Glastonbury, South Petherton and Yeovil. The shops are a liability for up to five years maximum according to the terms of our leases. It may be possible but unlikely to sub-let should it be necessary to close prior to the end of the lease. However, trustees are required to consider the total length of the lease when considering branch liabilities.

Taking all these points into consideration the free reserves stood at £335,941 at the end of 2021 (£241,375 - 2020) with a further restricted fund of £7,834 for Out of Area welfare.

The trustees consider this adequate and will further review this figure late in 2022 after completion of the 2021 accounts.

LEGAL INFORMATION

The charity was registered with the Charity Commission on the 24th November 1972.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

The current constitution of the Royal Society for the Prevention of Cruelty to Animals (the Society) was created under the Parliamentary Act 1932. The work of the Society is governed by this act and the accompanying rules.

The Society is governed by an elected Council, which is assisted by staff and branches.

A committee that is elected annually by the branch members governs the South East Somerset branch. Committee members are members of and trustees of the branch. They have individual and collective responsibility for the management of the branch and its funds. The committee controls and monitors all fundraising and animal welfare initiatives subject of the overall approval and rules of the Society.

The branch is an independent charity but may be considered a “franchise” of the main society in order to use the logo and benefit from the expertise and purchasing power of the main society. However the branch must raise its own funds. The branch is guided by the main society and expected to undertake work locally in a variety of ways to support the work of the Inspectorate.

HEALTH AND SAFETY POLICY

Staff undertake training for H&S on line via our insurers’ web site. They are expected to renew this on a regular basis. All staff hold First Aid certificates. These were renewed during the year. Staff kindly came together on a Sunday to undertake or renew these as a group.

- a. The RSPCA South East Somerset branch will ensure so far as is reasonably practicable, the health and safety of volunteers and staff and also exercise its duty of care in respect of the health and safety of all persons visiting branch premises or events (e.g., volunteers, members of the public, staff and contractors). The branch requires the full co-operation of members of staff and others in meeting these objectives. Risk assessments are undertaken as necessary and held by the trustee responsible for the event or at the premises concerned. In return it is expected that all persons will behave in a responsible manner in order that the health and safety of everyone is
- b. The branch will comply with all relevant regulations, which are designed to ensure good standards of health and safety at work
- c. The branch will ensure so far as is reasonably practicable
 - o Safe and healthy work conditions
 - o Safe plant and equipment and systems of workAppropriate protective equipment and clothing will be provided in order to minimise risks where these are
- o unavoidable. The branch will provide such information, undertake training and supervision as are necessary to ensure compliance with current legislation
- d. A trustee is appointed as a “competent” person who is responsible for advising on health and safety matters within the branch. Day to day management of health and safety in the workplace lies with the staff and volunteers themselves

TRUSTEES INDUCTION AND TRAINING

Every prospective trustee is provided with information about the work of the branch and invited to attend one or more trustee meetings as an observer. Training is offered as appropriate to trustees; however with many volunteers working full or part time, requests for take up tends to be low. The newsletters from the Charity Commission are distributed to Trustees to assist in their role. The Treasurer and Trustee/book keeper hold qualifications suitable for their roles and undertake regular training.

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BRANCH POLICIES

The branch is registered for Data Protection and the following policies were either complete or completed during the year.

Safeguarding
Privacy Policy.
Data Protection
Code of Conduct
Health and Safety
Volunteering
Young persons
Equality and Diversity
Conflict of interest
Trustee Recruitment
Shop Staff/ Volunteer Purchasing Policy
Coronavirus Policy
Dogs at work Policy

KEY MANAGEMENT AND PERSONNEL REMUNERATION

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of the directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year except for;

- Lee Chapman who was paid £3,600 for undertaking preparation of the monthly accounts and wages.
- Piers Farley kindly donated time last year undertaking various maintenance at the shops and Maggie Baker donated any costs she incurred.

Details of trustee expenses and related party transactions are disclosed in notes 11 and 22 to the accounts. Trustees are required to disclose all relevant interests and register them and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Where there is a conflict of interest a waiver will be obtained through the Regional Board. This is the case for Piers Farley who will undertake a limited amount of maintenance (related to Paula Cullingford an employee) and for Lee Chapman who is the branch's bookkeeper.

FINANCIAL REVIEW

Income

The overall income was £444,603. This has increased from 2020's total of £335,193.

General fund raising, grants, donations and legacies totalled £30,769 which included "door to door" money raised by the national society and given back to the branches as a grant annually.

We were notified of one legacy in 2021, totalling £1,000.

Donations from rehoming cats and dogs totalled £3,880 (£4,540 - 2020).

The total income from shops of £324,672 is broken down in note 4, with a detailed breakdown of shop expenditure totalling £263,902 in note 7.

The shops income includes the recycling of bric a brac, clothes etc through an external merchant. The branch currently holds new stock to the value of £5,465 having purchased £2,039 in total. Both figures are exclusive of VAT. New items to the net value of £9,454 were sold in the shops.

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Expenditure

To highlight some of the costs:

- £80,666 (£88,065 - 2020) was spent on direct animal welfare.
- £1,177 of veterinary and food spend is still held in stock as of December 31st.
- The cost of expenses for the van was £2,091.
- The cost of £3,600 for book keeping services for the year includes the cost of salary administration.
- The branch is required to have the accounts independently examined which cost a further £2,569 (£3,456 - 2020) including VAT some of which is reclaimable.
- The branch spent £957 (£1,757 - 2020) on postage, website maintenance, printing and computer supplies.

Unfortunately, as governance takes a more prominent role these items will escalate. All efforts are made to keep these to a minimum.

FUTURE PLANS

With vets on emergency work only for most of 2021 the trustees agreed to conduct a free dog neutering campaign across the branch area in 2022. This will be available for most people on benefits or very low income.

The trustees will continue to monitor the viability of the shops, look to increase ebay sales and explore other potential income streams.

The branch is also keen to further promote the excellent service that it continues to deliver for local animals in the local community. It recognises it needs to increase its profile and its social media presence.

The branch is looking to recruit new trustees for succession planning and to fill the current skill gaps. This will also add to the knowledge, skills and experience of the existing Board. Priority areas include new trustees with PR & marketing and social media knowledge.

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Statement of trustee's responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are also responsible for safeguarding the assets of the charity and 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 in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved and signed on behalf of the trustees by;

M A Baker
Treasurer

L Chapman
Trustee

Date: 16/05/2022

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Independent examiner's report to the trustees of RSPCA South East Somerset Branch

I report to the trustees on my examination of the accounts of RSPCA South East Somerset Branch for the year ended 31 December 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 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 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 Charities Act 2011; 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Gill Freeman ACA

Date 19/05/2022

Milsted Langdon LLP
Chartered Accountants
Motivo House
Alvington
Yeovil
Somerset, BA20 2FG

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Statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income and Endowments from:					
Donations and legacies	2	30,769	-	30,769	34,765
Charitable activities	3	3,880	-	3,880	4,540
Other trading activities	4	324,672	-	324,672	213,783
Government Grants	5	85,180	-	85,180	82,024
Investment income	6	102	-	102	81
Total income		<u>444,603</u>	<u>-</u>	<u>444,603</u>	<u>335,193</u>
Expenditure on:					
Raising funds	7	263,902	-	263,902	260,769
Charitable activities	8	96,323	620	96,943	109,312
Total expenditure		<u>360,225</u>	<u>620</u>	<u>360,845</u>	<u>370,081</u>
Net income before gains and losses on investments		84,378	(620)	83,758	(34,888)
Net gains/(losses) on investments	14	<u>875</u>	<u>-</u>	<u>875</u>	<u>(1,080)</u>
Net income/(expenditure) and movement in funds		85,253	(620)	84,633	(35,968)
Total funds brought forward		254,112	8,454	262,566	298,534
Total funds carried forward	19	<u>339,365</u>	<u>7,834</u>	<u>347,199</u>	<u>262,566</u>

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Statement of financial position as at 31 December 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		3,424		8,014
Investments	14		-		4,723
Total fixed assets			<u>3,424</u>		<u>12,737</u>
Current assets					
Stocks	15	6,748		4,515	
Debtors	16	12,395		12,149	
Cash at bank and in hand		<u>338,050</u>		<u>246,181</u>	
Total current assets		<u>357,193</u>		<u>262,845</u>	
Creditors: amounts falling due within one year	17	<u>(13,418)</u>		<u>(13,016)</u>	
Net current assets			343,775		249,829
Net assets			<u><u>347,199</u></u>		<u><u>262,566</u></u>
Funds of the charity:					
Unrestricted income funds					
General funds			334,456		245,116
Designated funds			4,909		8,996
Restricted income funds					
Equine Welfare			<u>7,834</u>		<u>8,454</u>
Total charity funds	19		<u><u>347,199</u></u>		<u><u>262,566</u></u>

The financial statements were approved by the trustees, and authorised for issue on 16/05/2022 and signed on their behalf by:

M A Baker
Treasurer

L Chapman
Trustee

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Statement of Cash Flows

	Note	Total Funds 2021 £	Prior Year 2020 £
Net cash generated/(used) in operating activities	21	86,169	(21,086)
Cash flows from investing activities:			
Proceeds from disposal of investments		5,598	-
Acquisition of tangible fixed assets		-	(4,969)
Interest and dividends		102	81
Net cash generated/(used) in investing activities		5,700	(4,888)
Change in cash and cash equivalents in the year		91,869	(25,974)
Cash and cash equivalents brought forward		246,181	272,155
Cash and cash equivalents carried forward		<u>338,050</u>	<u>246,181</u>

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Notes to the financial statements

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP 2015 (FRS 102) - effective 1 January 2019) and the Charities Act 2011.

RSPCA South East Somerset Branch meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are those donated for use in a particular area or for specific purposes, the use which is restricted to that area or purpose by the donor. The restricted funds are specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

Further details of each fund are disclosed in note 19.

Income recognition

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 the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Income from the sale of donated goods in the shops operated by the charity is recognised once sold due to there not being a practical method of valuing the goods being donated by the general public.

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Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably.

All expenditure is recognised on an accruals basis. All costs, including support costs and governance costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Cost of raising funds

The costs of generating funds consist of costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

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Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £150 or more are capitalised and valued at historical cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold property improvements	over lease of the property
Fixtures, fittings and equipment	20% straight line
Cattery	10% straight line

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

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Notes to the financial statements

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Any annual contributions are charges to the Statement of Financial Activities.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Goods donated by the general public to be sold in the shops operated by the charity are not included in the value of stock due to there being no practical method of determining the value prior to sale.

Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. 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. 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.

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Notes to the financial statements

2 Income from donations and legacies

	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Legacies	1,000	-	1,000	-
Donations	4,433	-	4,433	8,254
Subscriptions	238	-	238	433
Door to door	24,024	-	24,024	24,879
Donated services	1,074	-	1,074	1,199
	<u>30,769</u>	<u>-</u>	<u>30,769</u>	<u>34,765</u>

Included in 2020 was £5,000 of restricted funds.

3 Income from charitable activities

	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Rehoming income	3,880	-	3,880	4,540
	<u>3,880</u>	<u>-</u>	<u>3,880</u>	<u>4,540</u>

Included in 2020 was £nil of restricted funds.

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4 Other trading activities	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Shop income by RSPCA branch shops				
Crewkerne	71,624	-	71,624	47,937
Glastonbury	93,748	-	93,748	56,369
Somerton	82,523	-	82,523	68,811
South Petherton	20,751	-	20,751	12,787
Street	-	-	-	8,508
Yeovil	18,889	-	18,889	7,097
Recycling and online	37,137	-	37,137	12,274
	<u>324,672</u>	<u>-</u>	<u>324,672</u>	<u>213,783</u>

Included in 2020 was £nil of restricted funds.

5 Government grants	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Coronavirus business support grants	52,343	-	52,343	46,670
Coronavirus job retention scheme	32,837	-	32,837	35,354
	<u>85,180</u>	<u>-</u>	<u>85,180</u>	<u>82,024</u>

Included in 2020 was £nil of restricted funds.

6 Investment income	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Interest receivable and similar income				
Bank interest	6	-	6	81
Dividend income	96	-	96	-
	<u>102</u>	<u>-</u>	<u>102</u>	<u>81</u>

Included in 2020 was £nil of restricted funds.

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7 Individual shop costs

	South							
	Crewkerne	Glastonbury	Somerton	Petherton	Street	Yeovil	Other	Total
2021	£	£	£	£	£	£	£	£
Rent	14,346	17,125	12,762	6,000	-	5,940	1,100	57,273
Rates and water	385	(108)	456	143	-	210	-	1,086
Electricity	618	594	434	343	-	902	-	2,891
Telephone	139	193	309	107	-	173	193	1,114
Wages	34,483	45,416	31,808	18,982	-	24,530	15,870	171,089
Repairs	1,820	564	6,048	52	-	504	-	8,988
Other	2,940	2,008	2,952	1,147	-	1,686	8,689	19,422
Goods for resale	919	941	104	41	-	34	-	2,039
	55,650	66,733	54,873	26,815	-	33,979	25,852	263,902

	South							
	Crewkerne	Glastonbury	Somerton	Petherton	Street	Yeovil	Other	Total
2020	£	£	£	£	£	£	£	£
Rent	13,716	16,037	12,780	5,000	5,875	5,293	600	59,301
Rates and water	319	401	234	610	113	130	-	1,807
Electricity	1,066	683	1,123	349	433	487	-	4,141
Telephone	113	149	178	202	73	265	340	1,320
Wages	52,315	38,935	22,344	12,491	9,869	13,058	4,266	153,278
Repairs	406	382	1,512	929	63	3,105	-	6,397
Other	3,852	2,732	5,435	5,196	863	3,284	3,672	25,034
Goods for resale	1,938	2,744	1,157	1,886	640	1,126	-	9,491
	73,725	62,063	44,763	26,663	17,929	26,748	8,878	260,769

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8 Costs of charitable activities	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Neutering	8,894	-	8,894	14,440
Veterinary welfare	47,789	620	48,409	46,818
Kennels	23,175	-	23,175	26,345
Animal food	-	-	-	27
Microchips	188	-	188	25
Cattery consumables	-	-	-	410
Vehicle costs	2,091	-	2,091	1,884
Advertising	232	-	232	637
Insurance	681	-	681	645
Room hire	-	-	-	50
Printing, stationery and office supplies	957	-	957	1,391
Postage, carriage and telephone	-	-	-	254
Other expenses	72	-	72	147
Depreciation	4,590	-	4,590	4,903
RSPCA Headquarters Donation	1,000	-	1,000	5,000
	<u>89,669</u>	<u>620</u>	<u>90,289</u>	<u>102,976</u>
Governance and support costs	6,654	-	6,654	6,336
	<u>96,323</u>	<u>620</u>	<u>96,943</u>	<u>109,312</u>

Included in 2020 was £9,550 of restricted funds.

9 Governance and support costs

	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
Independent examiner's fees	2,340	-	2,340	1,925
Other accountancy fees	714	-	714	1,531
Bookkeeping	3,600	-	3,600	2,880
	<u>6,654</u>	<u>-</u>	<u>6,654</u>	<u>6,336</u>

Included in 2020 was £nil of restricted funds.

10 Net income/(expenditure)

Net income/(expenditure) for the year includes:		2021 £	2020 £
Independent examiner's fees	Independent examination	2,340	1,925
	Other	714	1,531
Depreciation of fixed assets		<u>4,590</u>	<u>4,903</u>

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11 Trustees remuneration and expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil).

During the year, the charity made the following transactions with trustees:

Margaret Baker

Margaret Baker has made a van available to the charity. A donation in kind of £1,074 (2020: £1,199) has been included in respect of the running costs of the vehicle and for shop insurance paid privately.

Lee Chapman

£3,600 (2020: £2,880) was paid to Lee Chapman during the year for bookkeeping services.

Piers Farley

The charity paid £nil (2020 - £2,214) to Piers Farley in respect of property maintenance services to the South Petherton shop.

12 Staff costs

The aggregate payroll costs were as follows;

	2021	2020
	£	£
Wages and salaries	167,470	151,545
Social security costs	2,079	662
Pension contributions	1,540	1,071
	<u>171,089</u>	<u>153,278</u>

The monthly average number of persons (including senior management team) employed by the charity during the year as average head count with full time equivalent as additional optional disclosure as follows:

	2021	2020
	No	No
Full time	3	4
Part time	13	16
	<u>16</u>	<u>20</u>

No employee received emoluments of more than £60,000 during the year.

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13 Tangible fixed assets

	Leasehold property improvements	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2021	40,105	48,758	88,863
At 31 December 2021	40,105	48,758	88,863
Depreciation			
At 1 January 2021	34,929	45,920	80,849
Charge for the year	2,726	1,864	4,590
At 31 December 2021	37,655	47,784	85,439
Net book value			
At 31 December 2021	2,450	974	3,424
At 31 December 2020	5,176	2,838	8,014

14 Fixed asset investments

	Total £
Market value brought forward at 1 January 2021	4,723
Disposal	(4,723)
Market value as at 31 December 2021	-

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of the trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy sections of the Trustees' Annual Report.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in markets and so the ability to buy and sell quoted equities and stock is anticipated to continue. The charity's investments are mainly traded in markets with good liquidity and high trading volumes. The charity has no material investment in markets subject to exchange controls or trading restrictions.

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15 Stock	2021	2020
	£	£
Stock held at shops	5,465	3,723
Veterinary stock	1,177	686
Stationery stock	106	106
	<u>6,748</u>	<u>4,515</u>

16 Debtors	2021	2020
	£	£
Trade debtors	639	436
Accrued income	1,000	-
Prepayments	6,981	7,654
VAT recoverable	3,775	4,059
	<u>12,395</u>	<u>12,149</u>

17 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	8,528	7,961
Pension creditor	381	252
Accruals	4,509	4,803
	<u>13,418</u>	<u>13,016</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Land and buildings		
Within one year	42,750	42,750
Between two and five years	122,167	164,917
Over five years	1,500	1,500
	<u>166,417</u>	<u>209,167</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initialise the break clauses currently in place the total future minimum lease payments at 31 December 2021 would be £45,167 (2020: £71,000).

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19 Funds	Balance 1 January 2021 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General funds	245,116	444,603	(356,138)	-	875	334,456
Designated funds	8,996	-	(4,087)	-	-	4,909
Restricted funds						
Out of Area Welfare	8,454	-	(620)	-	-	7,834
Total funds	262,566	444,603	(360,845)	-	875	347,199
	Balance 1 January 2020 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted funds						
General funds	286,534	330,193	(360,531)	(10,000)	(1,080)	245,116
Designated funds	6,183	-	(7,187)	10,000	-	8,996
Restricted funds						
Out of Area Welfare	5,817	5,000	(2,363)	-	-	8,454
Total funds	298,534	335,193	(370,081)	-	(1,080)	262,566

The unrestricted funds are available to be used at the trustees discretion to further the objects of the charity.

The designated fund represents money trustees wish to spend directly on equine welfare.

The restricted funds were raised and donated specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

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20 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,424	-	3,424
Current assets	349,359	7,834	357,193
Current liabilities	(13,418)	-	(13,418)
Total net assets	<u>339,365</u>	<u>7,834</u>	<u>347,199</u>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	84,633	(35,968)
Removal of bank interest and dividends	(102)	(81)
Add back depreciation charge	4,590	4,903
(Remove gains)/add back losses in investments	(875)	1,080
(Increase)/decrease in stock	(2,233)	3,075
Increase in debtors	(246)	(1,419)
(Decrease)/increase in creditors	402	7,324
Net cash generated/(used) from operating activities	<u>86,169</u>	<u>(21,086)</u>

22 Related parties

Other than as detailed in note 11 of the accounts and on page 12 in the trustees report the following related party transactions arose in the year.

The step-daughter of Mr P Farley, a trustee of the charity, was employed by the branch and her remuneration was £5,845 (2020 - £6,570). Expenses totalling £nil (2020 - £nil) were reimbursed.



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Trustees report and accounts

for the year ended 31 December 2020



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Reference and administrative information

Reference and administrative information

Trustees

Lee Chapman	Chairperson (& paid bookkeeper)
Margaret Baker	Treasurer
Ken Comber	Secretary
Colin Baker	
Piers Farley	
Sarah Harris	
Peter Luscombe	
Shani Thomas	
Michele Westlake	

Welfare Officers Michelle Westlake, Margaret Baker, Paula Cullingford

Dog Fosterer/Rehabilitator Sarah Harris

Minute Secretary Ken Comber

Professional advisors

Accountants	Milsted Langdon LLP	Motivo House, Bluebell Road, Yeovil
Bankers	National Westminster	Westminster Street, Yeovil
	Co-operative Bank	Southway, Skelmersdale
	Lloyds	The Borough, Yeovil
Solicitor	Robin Weelen	Bartlett Gooden and Weelan, 57 High Street
	Andrew Cutland	Shepton Mallet BA4 5AQ

Charity address for all correspondence Dairy House Farm, Lufton, Yeovil, BA22 8SU

Branch email southeastsomerset.rspca@gmail.com

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Cattery Supervisor Margaret Baker

Shop Teams

Shops Area Manager Paula Cullingford

Crewkerne Staff

Supervisor Kim Studley
Supervisor Niki Crofts
Assistants Alice Crofts and Alana James

Glastonbury Staff

Deputy Manager Lesley Phillips (joined at end of 2020)
Supervisor Kirsten Chapman
Supervisor Mai Lee Jennings
Assistant Alex Plaster and Keira Katin

Somerton Staff

Deputy Manager Colleen Wolski
Supervisor Janice McHale

South Petherton Staff

Deputy Manager Sheila Allen

Street Staff (closed July 2020)

Staff Niki Crofts, Alice Crofts, Linda Perry and Amanda Stone

Yeovil Staff

Deputy Manager Toni Graham
Supervisor Sheila Ackerley

Shop transport and deliveries

Nick has taken over all transport and storage of goods for the shops giving up three days a week of his time. He has got it down to a fine art with so much stock donated and with five shops to service.

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PAT testing

Colin, Robin and Paula are all qualified and test and certify all saleable items. Colin often is busy with this three or four evenings a week.

The branch Trustees wish to thank all contributors during the year. With this support, financial or otherwise, the Charity has been able to assist all animals and their owners that have asked for financial help during 2020 including a number just outside our branch area with a specific fund provided by South Wilts Branch for this purpose to ensure all animals could be offered prompt help. If we are alerted to the problem soon enough this usually means a satisfactory outcome. From the volunteers, the staff, the donors, the customers, the Inspectors, the vets and HQ staff, the premises that have our collecting boxes in place, our solicitors and accountants all of whom are extremely patient with all the questions fired at them and undertake more than we are charged for thank you from all the animals and owners that the South East Somerset Branch has assisted in 2020.

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REPORT FOR 2020

This has been a very testing time with two lockdowns due to COVID19 severely affecting the work of the branch. However, the branch trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31 December 2020. The South East Somerset Branch of the RSPCA is a separate registered charity governed by a constitution. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial reporting Standard FRS 102 applicable in the UK and Republic of Ireland (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The purpose of the charity is "To prevent cruelty and promote kindness". The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Our purposes are, by lawful means, to prevent cruelty, promote kindness and alleviate suffering to animals in the area of South East Somerset according to the rules and objectives of the Royal Society for the Prevention of Cruelty to Animals.

The branch carries out these purposes by: -

1. Providing support for the Inspectorate in their work. The priority of the branch is to support this work by providing funds for veterinary assistance to animals identified by the inspectorate as "in need" and when possible to accept animals for rehoming that are found neglected or cruelly ill-treated.
2. The branch will also identify animals with a similar need before they come to the attention of the inspectorate thus attempting to reduce the work of the Inspectors in the field where possible.
3. Providing welfare assistance and neutering facilities for those on low incomes. Welfare officers Michele, Paula and Maggie are very experienced and always available to the public for help and advice. The branch has provided this support when possible to enable the inspectorate to improve the lives of many animals in the area.
4. Rehoming animals accepted by us for this purpose after vaccinating, neutering and microchipping.
5. Providing advocacy, advice and information to members of the public on matters related to animal welfare.
6. Promoting the campaigning work of the RSPCA.
7. Presenting a welcoming and helpful shop window for the RSPCA.

In planning the branch activities, the Trustees have considered the Charity Commission guidance on public benefit. The value of owning an animal has become recognised to benefit the mental health of the owner and as such the branch feels it adds benefit to human life where possible. The trustees are pleased that the sections below report on the achievements and performance of the charity describe our main activities and demonstrate the benefit provided to the public.

The benefits of the charity's work are demonstrated by the branch undertaking as its prime purpose to assist the Inspectorate in accommodating and rehabilitating neglected or cruelly ill-treated animals. It is not the prime purpose of the branch to rehome unwanted animals and the branch does not always have the capacity to do so, but when there is the space it will try to help. As the branch has no animal centre we need to undertake our role to support the Inspectors work and local animal welfare in other ways.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE: HOW OUR ACTIVITIES DELIVERED PUBLIC BENEFIT

LOCKDOWNS DUE TO COVID19 23rd March - 4th July

The branch spent funding on risk assessments and training, protective screens and other protective items etc for the shops on reopening. Government grants totalling £40,000 were claimed and received. Staff were furloughed and paid 80% of their normal salary and the shops were shut for the period.

LOCKDOWN 4th November to 2nd December

Shops were again closed and further grants applied for with all staff furloughed. In total the shops were closed for a third of the year. By the later lockdown an eBay account had been set up by the Shops Area Manager and a part time member of staff and soon started to generate income. There were some teething problems but these are being resolved.

Trustees decided at the beginning of the year to close the Street shop where income had been steadily falling due to a number of reasons, including lack of footfall and changes in people's shopping habits.

Two new shops were signed up at moderate costs in South Petherton and a secondary retail site in the Westfield area of Yeovil. These are both small but Yeovil has the added benefit of work and office space. South Petherton opened early in the year with Yeovil delayed until later due to the lockdowns. EBay will be operated from Yeovil as both parking and post are convenient to this shop. The trustees are aware of the need to widen their ability to generate income and continuously review all channels.

With vets working on only urgent cases for much of the year welfare support and neutering has been very restricted. There have been fewer requests but a number of these have been more serious and a considerably larger cost. There were a number of people not lucky enough to be furloughed who lost all income. As a result, the branch on occasion paid over £600 for a single bill. One such case was where a dog required urgent removal of an eye.

The upside of the situation was that owners had more time for their pets and there was a reduction of animals needing new homes. Any that came in for rehoming were quickly adopted which was a benefit all round.

1. SOME EXAMPLES OF SUPPORT TO THE INSPECTORATE

- South East Somerset branch is particularly concerned with the number of equines identified as in need of support or rehoming. The branch through the Inspectorate paid vet fees, provided fostering during the last winter. These costs have increased again in 2020.
- We hold basic food and wormers and flea products for use by ourselves on cattery animals and for Inspectors on regular clients. It PREVENTS neglect and is a quick and easy way out of many common problems thus saving Inspectors time and effort.
- A household with many birds including cockatiels were rehomed early in 2020 much to everyone's delight and their previous owner found herself a cosy new home.
- To assist a young man made homeless and at the request of the police, we fostered a delightful springer spaniel. He's still with the fosterer in 2021.

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- To assist the police in Dorset with a domestic abuse case the branch took into care three French bulldogs. After some months they were all signed over to the branch. We located the original breeder of one and she was returned, one was rehomed and the third was under veterinary consideration.
- During this difficult year we recognised that pets were even more important to their owners than usual and that funds for many were even more difficult to source.

WELFARE SUPPORT

1. WELFARE AND NEUTERING

Michele, Paula and Maggie operate a dedicated, often 24/7, welfare line (07971 175491). Along with the branch web site www.rspca-eastsomerset.org.uk this is a prompt, cost effective and excellent way to promote animal welfare advice and support to the public. The line is busy with both requests for financial help and other advice. Requests relating to neglect or cruelty concerns were referred to the National Control Centre 0300 1234 999 from where they can be properly tasked to the Inspectors. There was also a steady stream of enquiries from the website that we either dealt with or forwarded to the control centre.

2. ADVICE

- We are often asked for advice as to which vet they should use. We are always very careful to identify the “closest” to the client unless it is an unusual species such as birds, tortoise or snake where we recognise the expertise at a specific practice. Even then we can only say “we understand has expertise above the basic.”

Welfare numbers over the			
	2020	2019	2018
Cats	401	421	323
Dogs	393	361	371
Rabbits	0	2	3
Misc mainly equines	38	39	21
Annual Total	832	823	718
Cost	£46,818	£67,354	£52,695
Average per animal	£56.27	£81.84	£73.39

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Neutering numbers over three years			
	2020	2019	2018
Cats	107	82	154
Dogs	106	95	154
Rabbits	0	13	3
Equines	1	5	5
Annual Total	214	195	316

On the whole the branch commits a standard figure towards each animal neutered. There are exceptions when the owner cannot find the remainder and the animals life would be at risk. However when assisting the inspectorate it is often necessary to pay the full cost. The overall neutering cost was £24,456 in 2018, £17,033 in 2019 and £14,440 in 2020.

Micro-chipping over three years			
	2020	2019	2018
Cats	96	77	140
Dogs	58	45	106
Annual Total	154	122	122

Microchipping is undertaken with Yeovil and District Cats Protection neutering programme annually with co-operation from the vets concerned using RSPCA chips. Now that puppies must be chipped prior to sale there are far less dogs needing chips.

It has been monitored in 2020 although due to the COVID19 pandemic this was impossible to properly assess.

- We continued our help in regards to assisting with equine welfare to facilitate the work of the inspectors. We boarded with fosterers rather than leaving them in poor conditions prior to undertaking full health checks and castration. We paid for Strangles tests when requested. Following this they were rehomed. A further number of neglected animals were given support without delay in a similar manner.
- The phone lines along with the branch web site www.rspca-eastsomerset.org.uk gave the opportunity for no animal to wait for assistance. These are answered 24/7 by our team. We have in operation an agreement with the local vets that the branch will pay the first £30 of any costs for those on benefits or desperate or destitute. We then negotiate with the vets if we can provide further funding. The lines were busy with both requests for financial help and other advice. Requests relating to neglect or cruelty concerns were referred to the National Control Centre 0300 1234999 from where they can be properly tasked to the Inspectors. There is also a steady stream of enquiries from the web site and latterly via the branch Facebook page.

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4. REHOMING

- We took in 93 animals of which 17 were dogs, 50 were cats, and 26 other encompassing birds, equines and exotics.
- We rehomed a total of 93 animals.

5. PRE-EMPTYING INSPECTORATE CALLS

- We always encourage owners to phone us for assistance if they cannot afford the proper care or have space for their animals.

6. OUT OF AREA FUND

- This branch was also given a generous donation from South Wilts branch to whom we are adjacent.
- We undertake work in the Mere area through our local vets although it is technically not our Branch area. Having identified this South Wilts offered to support “out of area” work we assist with elsewhere such as North Somerset and West Dorset. Both these branches operate animal centres which are a heavy drain on their resources so limit their ability to assist with local animal welfare.

VOLUNTEERS

We recognised that volunteers are a much-undervalued resource for any charity.

We have volunteers at our shops, providing animal welfare, providing transport for delivery stock, house clearances, trips to the recycling centre etc, PAT testing, trustees, etc. We believe this comes to approximately 20,000 hours in total. We cannot express our thanks sufficiently to all these people.

TRANSPORT

Colin has passed the driver and work load on to Nick our new volunteer, who has been a tremendous help in moving stock between shops and lock ups. Also collecting all the recycling and centralising this to one area. (the Home barn). Because of the pandemic we have stopped house clearances along with collections and deliveries.

CATTERY

The cattery has been decidedly less occupied this year with only the main pens in emergency use for the Inspectors. Nothing has been turned away but they have been taken to St Giles as soon as possible.

FUNDRAISING

Our main efforts went into the promotion and income generation provided by the shops. We do have a small number of collection boxes in shops and cafes but due to COVID19 and the low levels of income received we are looking to reduce these.

SOCIAL MEDIA

The branch operates a web site www.rspca-eastsomerset.org.uk. We also have Facebook and Twitter sites and “followers” are continuing to increase. The marketing and promotion of the Branch is a key priority for 2021.

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SHOPS

The shops under the care of our Area Shops Manager have continued to generate funding for the welfare work undertaken. Each shop has a team that will on occasion cover another site. We have a really dedicated team of paid and voluntary staff without whom we could not operate.

As mentioned, we closed the Street shop during the year as it was no longer viable but opened new shops in South Petherton and Yeovil. Trustees will continue to monitor the viability of all the shops.

The good news is that when the shops re-opened after the lockdown we saw a brisk trade in all of our shops.

Items sold are mainly donated but a small range of new items are sold to add further interest. These include mugs with dog or cat pictures, clocks with animal themes and incense which is very popular in particular at Glastonbury. As each of the shops has a different range of customers Paula spends considerable time identifying what item, new or donated will sell at each site. No two shops are identical thanks to her and her team.

REPORT FROM OUR SHOPS AREA MANAGER

2020 saw a whole new world with a global pandemic sweeping through. However we managed to open two new shops. Our South Petherton shop opened for 1 whole day before the 1st national lock down. Yeovil shop was opened in August between lock downs but again had to close along with the other shops in the 3rd national lock down. All the shops have adapted to the policies and procedures due to the pandemic and the times the shops have been open they have survived and thrived. We diversified during lockdowns with online ventures. Ebay has taken off and going from strength to strength with the shops supporting this by sending high value items but also it has been a way of selling surplus stock that may have well had to go to landfill.

INVESTMENT POLICY

The trustees reviewed the investment policy in 2019 and in the light of identifying further shops it was decided it would not be appropriate to invest any cash holding. The branch will further review investments in 2021.

RISK MANAGEMENT

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

- o Loss of income through fraud or theft
- o Damage to reputation through fraud
- o Damage to reputation through adverse publicity
- o Risk of activities of RSPCA the main Society
- o Risk of reputation of RSPCA, the main Society
- o Loss of income through outside forces, including severe inclement weather
- o Risk of pandemic
- o Insufficient trustees to continue
- o Insufficient funds to continue
- o Managing risk for succession
- o Insufficient volunteers to fundraise
- o Severe changes in trading
- o Risk of claims against volunteers
- o Health, Safety and Welfare of volunteers and staff
- o Risk of claims by volunteers or the public
- o Risk of non-compliance with such as GDPR

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Having identified these risks, the charity continued to take active steps to manage them and to reduce both the likelihood of incidents occurring and to minimise the impact should an incident occur. It is the opinion of the trustees that the branch's procedures, policies and controls are adequate to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the branch.

RESERVES POLICY 2020

The trustees reviewed the Reserve Policy at their January 2020 meeting. This included consideration of the committed costs of the shops' leases and their respective break clauses. Trustees also considered salary costs and animal welfare and potential loss of income if shops were void, etc.

The Reserves Policy is reviewed on an annual basis.

The branch has no animal centre and animal welfare contributions could be temporarily suspended. The staff consideration would be those employed at the shops. Therefore, the trustees would be responsible for redundancy payments, the ongoing rents and winding up costs for these properties. The branch is responsible currently for five shops. Somerton, Crewkerne, Glastonbury, South Petherton and Yeovil. The landlord at Street accepted an offer to terminate occupation in June of 2020. These others are a liability for up to five years maximum but it may be possible to sub-let should it be necessary to close prematurely. However trustees are required to consider the total length of the lease when considering branch liabilities.

Taking all these points into consideration the free reserves stood at £241,375 at the end of 2020 (£278,966 - 2019) with a further restricted fund of £8,454 for Out of Area welfare. The trustees will review this figure in 2021 following completion of their annual accounts and adjustment of the remaining leases to which the branch is committed.

Due to COVID19 the trustees have been unable to review this figure but will undertake to do so in 2021. However they are confident they have sufficient reserves in place for the immediate future.

LEGAL INFORMATION

The charity was registered with the Charity Commission on the 24th November 1972.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The current constitution of the Royal Society for the Prevention of Cruelty to Animals (the Society) was created under the Parliamentary Act 1932. The work of the Society is governed by this act and the accompanying rules.

The Society is governed by an elected Council, which is assisted by staff and branches.

A committee that is elected annually by the branch members governs the South East Somerset branch. Committee members are members of and trustees of the branch. They have individual and collective responsibility for the management of the branch and its funds. The committee controls and monitors all fundraising and animal welfare initiatives subject of the overall approval and rules of the Society.

The branch is an independent charity but may be considered a "franchise" of the main society in order to use the logo and benefit from the expertise and purchasing power of the main society. However the branch must raise its own funds. The branch is guided by the main society and expected to undertake work locally in a variety of ways to support the work of the Inspectorate.

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TRUSTEES INDUCTION AND TRAINING

Every prospective trustee is provided with information about the work of the branch and invited to attend one or more trustee meetings as an observer. Training is offered as appropriate to trustees; however with many volunteers working full or part time, requests for take up tends to be low. The newsletters from the Charity Commission are distributed to Trustees to assist in their role. The Treasurer and Trustee/book keeper hold qualifications suitable for their roles and undertake regular training.

BRANCH POLICIES

The branch is registered for Data Protection and the following policies were either complete or completed during the year.

Privacy Policy.

Data Protection

Code of Conduct

Health and Safety

Volunteering

Young persons

Equality and Diversity

Young persons

Staff/Volunteer purchasing policy

Conflict of interest

Trustee Recruitment

These will be reviewed in 2021 and updated as required. We monitor policies provided by the Society and update ours in line or use them as they are presented.

KEY MANAGEMENT AND PERSONNEL REMUNERATION

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of the directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year except for;

- Lee Chapman who was paid £2,880 for undertaking preparation of the monthly accounts and wages.
- Piers Farley kindly donated time last year undertaking various maintenance at the shops and Maggie Baker donated any costs she incurred.

Details of trustee expenses and related party transactions are disclosed in notes 11 and 23 to the accounts. Trustees are required to disclose all relevant interests and register them and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Where there is a conflict of interest a waiver will be obtained through the Regional Board. This is the case for Piers Farley who will undertake a limited amount of maintenance, (related to Paula Cullingford an employee) and for Lee Chapman who is the branch's bookkeeper.

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FINANCIAL REVIEW

Income

The overall income was £335,193. This reduced from 2019's total of £384,675.

The shops income includes the recycling of bric a brac, clothes etc through an external merchant. The branch currently holds new stock to the value of £3,723 having purchased £9,492 in total. Both figures are exclusive of VAT. New items to the net value of £12,950 were sold in the shops.

Expenditure

To highlight some of the costs:

- £88,065 (£118,047 - 2019) was spent on direct animal welfare.
- £686 of veterinary and food spend is still held in stock as of December 31st.
- The cost of expenses for the van was £1,884.
- The cost of £2,880 for book keeping services for the year includes the cost of salary administration.
- The branch is required to have the accounts independently examined which cost a further £3,456 (£2,716 - 2019) including VAT some of which is reclaimable.
- The branch spent £1,757 (£1,534 - 2019) on postage, website maintenance, printing and computer supplies. Unfortunately, as governance takes a more prominent role these items will escalate. All efforts are made to keep these to a minimum.

FUTURE PLANS

In July 2021 trustees will create a detailed financial forecast for the remainder of 2021 focusing on improving support in areas where the Inspectors and ourselves are aware of hardship. The branch will continue to need to utilise some of the reserves during 2021 to maintain the programme of supporting Inspectors and both animals and their owners. Good business planning puts the branch in a position where this is possible for some time.

After a review of the trustee skills it was recognised that the branch should advertise for potential trustees in particular any with media, marketing and/or retail skills.

The trustees will continue to monitor the viability of the shops, look to increase ebay sales and explore other potential income streams.

The Branch is also keen to further promote the excellent service that it continues to deliver for local animals in the local community.

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Statement of trustee's responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are also responsible for safeguarding the assets of the charity and 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 in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved and signed on behalf of the trustees by;

M A Baker
Treasurer

L Chapman
Trustee

Date: 01/07/2021

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Independent examiner's report to the trustees of RSPCA South East Somerset Branch

I report to the trustees on my examination of the accounts of RSPCA South East Somerset Branch for the year ended 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 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 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 Charities Act 2011; 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Gill Freeman ACA

Date 07/07/2021

Milsted Langdon LLP
Chartered Accountants
Motivo House
Alvington
Yeovil
Somerset, BA20 2FG

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Statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Income and Endowments from:					
Donations and legacies	2	29,765	5,000	34,765	40,301
Charitable activities	3	4,540	-	4,540	5,710
Other trading activities	4	213,783	-	213,783	338,220
Government Grants	5	82,024	-	82,024	-
Investment income	6	81	-	81	444
Total income		<u>330,193</u>	<u>5,000</u>	<u>335,193</u>	<u>384,675</u>
Expenditure on:					
Raising funds	7	260,769	-	260,769	225,838
Charitable activities	8	106,949	2,363	109,312	136,086
Total expenditure		<u>367,718</u>	<u>2,363</u>	<u>370,081</u>	<u>361,924</u>
Net income before gains and losses on investments		(37,525)	2,637	(34,888)	22,751
Net gains/(losses) on investments	15	<u>(1,080)</u>	-	<u>(1,080)</u>	<u>956</u>
Net income/(expenditure) and movement in funds		(38,605)	2,637	(35,968)	23,707
Total funds brought forward		292,717	5,817	298,534	274,827
Total funds carried forward	20	<u>254,112</u>	<u>8,454</u>	<u>262,566</u>	<u>298,534</u>

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Statement of financial position as at 31 December 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		8,014		7,948
Investments	15		<u>4,723</u>		<u>5,803</u>
Total fixed assets			<u>12,737</u>		<u>13,751</u>
Current assets					
Stocks	16	4,515		7,590	
Debtors	17	12,149		10,730	
Cash at bank and in hand		<u>246,181</u>		<u>272,155</u>	
Total current assets		<u>262,845</u>		<u>290,475</u>	
Creditors: amounts falling due within one year	18	<u>(13,016)</u>		<u>(5,692)</u>	
Net current assets			249,829		284,783
Net assets			<u><u>262,566</u></u>		<u><u>298,534</u></u>
Funds of the charity:					
Unrestricted income funds					
General funds			245,116		286,534
Designated funds			8,996		6,183
Restricted income funds					
Equine Welfare			<u>8,454</u>		<u>5,817</u>
Total charity funds	20		<u><u>262,566</u></u>		<u><u>298,534</u></u>

The financial statements were approved by the trustees, and authorised for issue on 01/07/2021 and signed on their behalf by:

M A Baker
Treasurer

L Chapman
Trustee

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Statement of Cash Flows

	Note	Total Funds 2020 £	Prior Year 2019 £
Net cash generated in operating activities	22	(21,086)	30,985
Cash flows from investing activities:			
Acquisition of tangible fixed assets		(4,969)	-
Interest and dividends		81	444
Net cash generated/(used) in investing activities		(4,888)	444
Change in cash and cash equivalents in the year		(25,974)	31,429
Cash and cash equivalents brought forward		272,155	240,726
Cash and cash equivalents carried forward		<u>246,181</u>	<u>272,155</u>

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Notes to the financial statements

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP 2015 (FRS 102) - effective 1 January 2019) and the Charities Act 2011.

RSPCA South East Somerset Branch meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are those donated for use in a particular area or for specific purposes, the use which is restricted to that area or purpose by the donor. The restricted funds are specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

Further details of each fund are disclosed in note 20.

Income recognition

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 the income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Income from the sale of donated goods in the shops operated by the charity is recognised once sold due to there not being a practical method of valuing the goods being donated by the general public.

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Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable settlement is required and the amount of the obligation can be measured reliably.

All expenditure is recognised on an accruals basis. All costs, including support costs and governance costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Cost of raising funds

The costs of generating funds consist of costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

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Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £150 or more are capitalised and valued at historical cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold property improvements	over lease of the property
Fixtures, fittings and equipment	20% straight line
Cattery	10% straight line

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

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Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Any annual contributions are charges to the Statement of Financial Activities.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Goods donated by the general public to be sold in the shops operated by the charity are not included in the value of stock due to there being no practical method of determining the value prior to sale.

Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. 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. 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.

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Notes to the financial statements

2 Income from donations and legacies

	Unrestricted fund £	Restricted fund £	Total 2020 £	Total 2019 £
Donations	3,254	5,000	8,254	12,021
Subscriptions	433	-	433	32
Fund raising	-	-	-	102
Door to door	24,879	-	24,879	26,629
Donated services	1,199	-	1,199	1,517
	<u>29,765</u>	<u>5,000</u>	<u>34,765</u>	<u>40,301</u>

Included in 2019 was £10,650 of restricted funds.

3 Income from charitable activities

	Unrestricted fund £	Restricted fund £	Total 2020 £	Total 2019 £
Rehoming income	4,540	-	4,540	5,710
	<u>4,540</u>	<u>-</u>	<u>4,540</u>	<u>5,710</u>

Included in 2019 was £nil of restricted funds.

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4 Other trading activities	Unrestricted fund	Restricted fund	Total 2020	Total 2019
	£	£	£	£
Shop income by RSPCA branch shops				
Crewkerne	47,937	-	47,937	86,929
Glastonbury	56,369	-	56,369	95,341
Somerton	68,811	-	68,811	100,210
South Petherton	12,787	-	12,787	-
Street	8,508	-	8,508	49,632
Yeovil	7,097	-	7,097	-
Recycling and online	12,274	-	12,274	6,108
	<u>213,783</u>	<u>-</u>	<u>213,783</u>	<u>338,220</u>

Included in 2019 was £nil of restricted funds.

5 Government grants	Unrestricted fund	Restricted fund	Total 2020	Total 2019
	£	£	£	£
Coronavirus business support grants	46,670	-	46,670	-
Coronavirus job retention scheme	35,354	-	35,354	-
	<u>82,024</u>	<u>-</u>	<u>82,024</u>	<u>-</u>

Included in 2019 was £nil of restricted funds.

6 Investment income	Unrestricted fund	Restricted fund	Total 2020	Total 2019
	£	£	£	£
Interest receivable and similar income				
Bank interest	81	-	81	219
Dividend income	-	-	-	225
	<u>81</u>	<u>-</u>	<u>81</u>	<u>444</u>

Included in 2019 was £nil of restricted funds.

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Notes to the financial statements

7 Individual shop costs

	South							
	Crewkerne	Glastonbury	Somerton	Petherton	Street	Yeovil	Other	Total
2020	£	£	£	£	£	£	£	£
Rent	13,716	16,037	12,780	5,000	5,875	5,293	600	59,301
Rates and water	319	401	234	610	113	130	-	1,807
Electricity	1,066	683	1,123	349	433	487	-	4,141
Telephone	113	149	178	202	73	265	340	1,320
Wages	52,315	38,935	22,344	12,491	9,869	13,058	4,266	153,278
Staff Training	-	-	-	-	-	-	-	-
Repairs	406	382	1,512	929	63	3,105	-	6,397
Other	3,852	2,732	5,435	5,196	863	3,284	3,672	25,034
Goods for resale	1,938	2,744	1,157	1,886	640	1,126	-	9,491
	73,725	62,063	44,763	26,663	17,929	26,748	8,878	260,769

	South							
	Crewkerne	Glastonbury	Somerton	Petherton	Street	Yeovil	Other	Total
2019	£	£	£	£	£	£	£	£
Rent	11,793	15,761	12,748	-	10,498	-	-	50,800
Rates and water	1,178	1,567	996	-	1,197	-	-	4,938
Electricity	1,250	689	1,150	-	1,512	-	-	4,601
Telephone	143	163	179	-	154	-	-	639
Wages	37,693	42,173	29,342	-	31,779	-	-	140,987
Staff training	112	111	112	-	111	-	-	446
Repairs	1,729	330	1,657	-	311	-	-	4,027
Other	2,874	2,651	2,476	-	2,588	-	-	10,589
Goods for resale	2,836	2,900	592	-	2,483	-	-	8,811
	59,608	66,345	49,252	-	50,633	-	-	225,838

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Notes to the financial statements

8 Costs of charitable activities	Unrestricted fund £	Restricted fund £	Total 2020 £	Total 2019 £
Neutering	14,440	-	14,440	17,033
Veterinary welfare	37,268	9,550	46,818	67,354
Kennels	26,345	-	26,345	30,223
Animal food	27	-	27	2,352
Microchips	25	-	25	269
Cattery consumables	410	-	410	816
Vehicle costs	1,884	-	1,884	1,568
Advertising	637	-	637	457
Insurance	645	-	645	836
Room hire	50	-	50	83
Printing, stationery and office supplies	1,391	-	1,391	1,130
Postage, carriage and telephone	254	-	254	238
Other expenses	147	-	147	953
Depreciation	4,903	-	4,903	7,178
RSPCA Headquarters Donation	5,000	-	5,000	-
	<u>93,426</u>	<u>9,550</u>	<u>102,976</u>	<u>130,490</u>
Governance and support costs	6,336	-	6,336	5,596
	<u>99,762</u>	<u>9,550</u>	<u>109,312</u>	<u>136,086</u>

Included in 2019 was £4,833 of restricted funds.

9 Governance and support costs

	Unrestricted fund £	Restricted fund £	Total 2020 £	Total 2019 £
Independent examiner's fees	1,925	-	1,925	1,850
Other accountancy fees	1,531	-	1,531	866
Bookkeeping	2,880	-	2,880	2,880
	<u>6,336</u>	<u>-</u>	<u>6,336</u>	<u>5,596</u>

Included in 2019 was £nil of restricted funds.

10 Net income/(expenditure)

Net income/(expenditure) for the year includes:		2020 £	2019 £
Independent examiner's fees	Independent examination	1,925	1,850
	Other	1,531	866
Depreciation of fixed assets		<u>4,903</u>	<u>7,178</u>

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11 Trustees remuneration and expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil).

During the year, the charity made the following transactions with trustees:

Margaret Baker

Margaret Baker has made a van available to the charity. A donation in kind of £1,074 (2019: £1,267) has been included in respect of the running costs of the vehicle.

Lee Chapman

£2,880 (2019: £2,880) was paid to Lee Chapman during the year for bookkeeping services.

Piers Farley

The charity paid £2,214 (2019 - £nil) to Piers Farley in respect of property maintenance services to the South Petherton shop.

12 Staff costs

The aggregate payroll costs were as follows;

	2020	2019
	£	£
Wages and salaries	151,545	138,658
Social security costs	662	1,339
Pension contributions	1,071	990
	<u>153,278</u>	<u>140,987</u>

The monthly average number of persons (including senior management team) employed by the charity during the year as average head count with full time equivalent as additional optional disclosure as follows:

	2020	2019
	No	No
Full time	4	2
Part time	16	14
	<u>20</u>	<u>16</u>

No employee received emoluments of more than £60,000 during the year.

13 Taxation

No tax was charged in the year (2019 - £nil).

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14 Tangible fixed assets

	Leasehold Property improvements	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 January 2020	36,430	9,964	27,500	73,894
Additions	3,675	-	1,294	4,969
At 31 December 2020	40,105	9,964	28,794	78,863
Depreciation				
At 1 January 2020	31,889	9,964	24,093	65,946
Charge for the year	3,040	-	1,863	4,903
At 31 December 2020	34,929	9,964	25,956	70,849
Net book value				
At 31 December 2020	5,176	-	2,838	8,014
At 31 December 2019	4,541	-	3,407	7,948

15 Fixed asset investments

	Total £
Market value brought forward at 1 January 2020	5,803
Net loss on revaluation	(1,080)
Market value as at 31 December 2020	4,723

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of the trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy sections of the Trustees' Annual Report.

Liquidity risk is anticipated to be low as all assets are traded and the commitment to intervention by central banks and market regulators has continued to provide for orderly trading in markets and so the ability to buy and sell quoted equities and stock is anticipated to continue. The charity's investments are mainly traded in markets with good liquidity and high trading volumes. The charity has no material investment in markets subject to exchange controls or trading restrictions.

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16 Stock	2020	2019
	£	£
Stock held at shops	3,723	5,662
Veterinary stock	686	1,843
Stationery stock	106	85
	<u>4,515</u>	<u>7,590</u>

17 Debtors	2020	2019
	£	£
Trade debtors	436	1,533
Prepayments/accrued income	7,654	6,183
VAT recoverable	4,059	3,014
	<u>12,149</u>	<u>10,730</u>

18 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	7,961	801
Pension creditor	252	198
Wages creditor	-	236
Accruals	4,803	4,457
	<u>13,016</u>	<u>5,692</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Land and buildings		
Within one year	42,750	38,250
Between two and five years	118,917	100,000
Over five years	1,500	1,667
	<u>163,167</u>	<u>139,917</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initialise the break clauses currently in place the total future minimum lease payments at 31 December 2020 would be £71,000 (2019: £68,542).

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20 Funds	Balance 1 January 2020 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted funds						
General funds	286,534	330,193	(360,531)	(10,000)	(1,080)	245,116
Designated funds	6,183	-	(7,187)	10,000	-	8,996
Restricted funds						
Out of Area Welfare	5,817	5,000	(2,363)	-	-	8,454
Total funds	298,534	335,193	(370,081)	-	(1,080)	262,566
	Balance 1 January 2019 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2019 £
Unrestricted funds						
General funds	268,219	359,025	(341,666)	-	956	286,534
Designated funds	6,608	15,000	(15,425)	-	-	6,183
Restricted funds						
Out of Area Welfare	-	10,650	(4,833)	-	-	5,817
Total funds	274,827	384,675	(361,924)	-	956	298,534

The unrestricted funds are available to be used at the trustees discretion to further the objects of the charity.

The designated fund represents money trustees wish to spend directly on equine welfare.

The restricted funds were raised and donated specifically for the purpose of contributing to the cost of veterinary treatment and other fees associated with animals from outside of the RSPCA South East Somerset Branch area which for reasons of animal welfare and logistics are more conveniently handled by the branch.

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21 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	8,014	-	8,014
Fixed asset investments	4,723	-	4,723
Current assets	254,391	8,454	262,845
Current liabilities	(13,016)	-	(13,016)
Total net assets	<u>254,112</u>	<u>8,454</u>	<u>262,566</u>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds	(35,968)	23,707
Removal of bank interest and dividends	(81)	(444)
Add back depreciation charge	4,903	7,178
Remove gains/(add back losses) in investments	1,080	(956)
Decrease in stock	3,075	476
(Increase)/decrease in debtors	(1,419)	124
Increase/(decrease) in creditors	7,324	900
Net cash generated from operating activities	<u>(21,086)</u>	<u>30,985</u>

23 Related parties

Other than as detailed in note 11 of the accounts and on page 13 in the trustees report the following related party transactions arose in the year.

The step-daughter of Mr P Farley, a trustee of the charity, was employed by the branch and her remuneration was £6,570 (2019 - £4,641). Expenses totalling £nil (2019 - £112) were reimbursed.



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