



RSPCA South East Somerset Branch

Charity number: 264783

Trustees report and accounts

for the year ended 31 December 2020



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Accounts for the year ended 31 December 2020

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Reference and administrative information

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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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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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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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