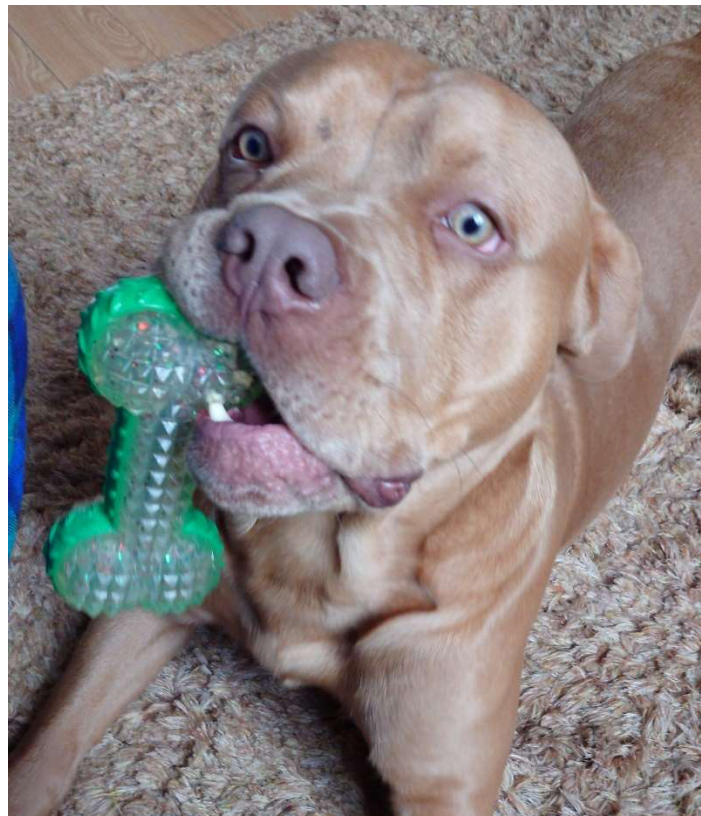




**SOUTHEAST SOMERSET BRANCH OF THE RSPCA
CHARITY REGISTRATION 264783**

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

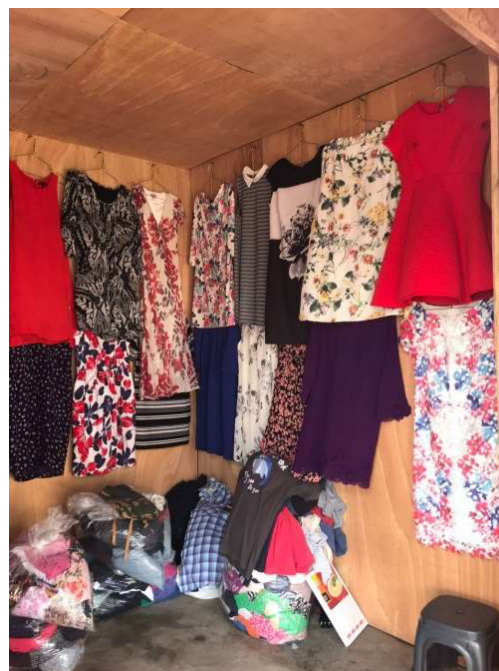
Yeovil shop isn't in the town centre, it is in challenging area. They receive a very high volume of donations so it was decided to change Yeovil to a £3, £2, £1 shop (items costing £3, £2 £1 each) this was introduced as a way of helping to reduce the amount of stock heading to landfill. Yeovil also sorts 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
Charity number: 264783
Accounts for the year ended 31 December 2023

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.

RSPCA South East Somerset Branch
Charity number: 264783
Accounts for the year ended 31 December 2023

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

RSPCA South East Somerset Branch
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Accounts for the year ended 31 December 2023

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

RSPCA South East Somerset Branch
Charity number: 264783
Accounts for the year ended 31 December 2023

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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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 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).

RSPCA South East Somerset Branch
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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.

RSPCA South East Somerset Branch
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Accounts for the year ended 31 December 2023

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.

RSPCA South East Somerset Branch
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Accounts for the year ended 31 December 2023

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

RSPCA South East Somerset Branch
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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>

RSPCA South East Somerset Branch
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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

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Notes to the financial statements

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

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