



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

TRUSTEES REPORT AND ACCOUNTS FOR 2024



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



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

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

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

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

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

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



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

Trustees Report for 2024

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

Reference and administrative information

TRUSTEES FOR THE YEAR

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

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

PROFESSIONAL ADVISORS

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

HMRC VAT registration Number 376532182

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

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

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

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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

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

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

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

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

Identifying Fair Pay

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

Relationships with other local Organisations

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

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

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

Welfare Officers Voluntary

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

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

Shop Teams led by

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

Crewkerne Staff

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

Glastonbury Staff

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

Somerton Staff

Manager	Colleen Wolski
Assis. Manager	Liesl Hookins

South Petherton Staff

Manager	Michele Broom
Sales Assist	Niki Crofts

Yeovil Staff

Manager	Linda Perry
Assis. Manager	Kat Ashmore

Online	Linda Perry
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Transport	Sharon Eglon
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Warehouse Supervisor Alana James

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

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

Above all our aim is to:

PREVENT SUFFERING AND PROMOTE KINDNESS

REPORT FOR 2024

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

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

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

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

The Branch carries out these purposes by: -

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

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



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

The benefits of the charity's work are demonstrated by the Branch undertaking as an important part of its work rehabilitating neglected or cruelly ill-treated animals often brought in by the

Inspectors. It is not the prime purpose of the Branch to rehome unwanted animals and the Branch does not always have the capacity to do so, but when there is the space it will try to help accommodate unwanted pets. As the Branch has no animal centre, we need to undertake our role to support the Inspectors work and local animal welfare in other ways.

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

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

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

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

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

- More than 1200 animals fed relieving pressure on their owners

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

- Owners in need of mental health support given time

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

WELFARE SUPPORT

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



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

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

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



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

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

manage the situation.

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

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

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

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

1. COMPARISON OF ANIMAL WELFARE NUMBERS AND COSTS

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

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

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

REHOMING

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



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

VOLUNTEERS

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

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

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

FUND RAISING

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



- Target to recruit a fund raising team

SOCIAL MEDIA

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

- Target to post 6 – 10 articles a week

RETAIL (INCLUDING ONLINE WITH EBAY etc)

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

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

Crewkerne

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

Glastonbury

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

Somerton

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

South Petherton

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

Yeovil

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

Ebay and other online trading

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

Distribution

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

Warehouse

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

INVESTMENT POLICY

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

RISK MANAGEMENT

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

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

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

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

RESERVES POLICY 2024

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

HEALTH AND SAFETY POLICY

Health and Safety

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

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

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

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

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

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

BRANCH POLICIES

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

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

KEY MANAGEMENT AND PERSONNEL REMUNERATION

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

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

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

FINANCIAL REVIEW

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

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

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

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

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

Expenditure

To highlight some of the costs:

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

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

FUTURE PLANS

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

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

RSPCA South East Somerset Branch
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Statement of trustee's responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved and signed on behalf of the trustees by;

M A Baker
Treasurer

L Chapman
Trustee

Date: 13/05/2025

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Cadwallader FCA

Date 15/05/2025

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

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

Statement of financial activities

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

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

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

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

Statement of financial position as at 31 December 2024

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

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

M A Baker
Treasurer

L Chapman
Trustee

RSPCA South East Somerset Branch
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Statement of Cash Flows

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

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Notes to the financial statements

1 Accounting policies

Basis of preparation

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

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

Going concern

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

Funds structure

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

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

Further details of each fund are disclosed in note 18.

Income recognition

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

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

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

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Notes to the financial statements

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Donated services and facilities

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

Expenditure recognition

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

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

Irrecoverable VAT

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

Cost of raising funds

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

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

RSPCA South East Somerset Branch
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Notes to the financial statements

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation

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

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

Intangible fixed assets

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

Amortisation

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

Website	20% straight line
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Pensions

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

RSPCA South East Somerset Branch
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Notes to the financial statements

Stock

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

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

Financial instruments

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

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

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

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

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Notes to the financial statements

2 Income from donations and legacies

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

Included in 2023 was £nil of restricted funds.

3 Income from charitable activities

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

Included in 2023 was £nil of restricted funds.

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Notes to the financial statements

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

Included in 2023 was £nil of restricted funds.

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

Included in 2023 was £nil of restricted funds.

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Notes to the financial statements

6 Individual shop costs

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

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

RSPCA South East Somerset Branch
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Notes to the financial statements

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

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

8 Governance and support costs

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

Included in 2023 was £nil of restricted funds.

9 Net income/(expenditure)

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

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Notes to the financial statements

10 Trustees remuneration and expenses

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

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

Margaret Baker

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

Lee Chapman

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

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

11 Staff costs

The aggregate payroll costs were as follows;

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

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

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

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

RSPCA South East Somerset Branch
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Notes to the financial statements

12 Tangible fixed assets

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

13 Intangible fixed assets

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

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Notes to the financial statements

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

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

RSPCA South East Somerset Branch
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Notes to the financial statements

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

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

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

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

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

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Notes to the financial statements

19 Analysis of net assets between funds

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

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

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

21 Related parties

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

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



RSPCA South East Somerset Branch

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