



RSPCA South East Somerset Branch

Charity number: 264783

Trustees report and accounts

for the year ended 31 December 2018



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Accounts for the year ended 31 December 2018

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Trustees report for 2018

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. 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 2014.

Reference and administrative information

Trustees

Karen Harley - Chairperson
Margaret Baker - Treasurer and secretary (appointed June 2018)
Clare Burns - Secretary (until June 18th)
Colin Baker
Lee Chapman (Vice Chair and bookkeeper)
Niki Croft (resigned August 2018)
Piers Farley
Sarah Harris
Peter Luscombe
Shani Thomas
Michele Westlake

Minute Secretary Ken Comber (from October)

Welfare Officers Michelle Westlake and Margaret Baker

Dog Fosterer/Rehabilitator Sarah Harris

Professional advisors

Accountants Milsted Langdon LLP

Bankers	National Westminster	Westminster Street, Yeovil
	Co-operative Bank	Southway, Skelmersdale
	Lloyds	The Borough, Yeovil

Solicitor	Robin Weelen	Bartlett Gooden and Weelan, Old Bank Chambers, Upper High St, Castle Cary
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Charity address Dairy House Farm, Lufton, Yeovil, BA22 8SU

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Cattery Supervisor	Penny Smith
Cattery volunteers	Led by Penny with Alexis, Becky, Judith, Terry, Sue, Michele, Callum, Olivia, Jodie, Megan, Silvia.
Shop employees	
Shops manager	Paula Cullingford
Crewkerne	
Supervisor	Kim Studley
Supervisor	Kirsteen Catherwood
Volunteers	Callum, Kaye, Jane, the Sues, Tom, Maz, Rachel, Eva, Ebony, Lucy, Carrie, then Maisy, Molly, Imogen, Jack, Kieran undertaking their Duke of Edinburgh volunteering with the branch.
Glastonbury	
Supervisor	Kirsten Chapman
Supervisor	Mai Lee Jennings
Volunteers	George, Andre, Julie, Ann, Alexander, Jess and Becky.
Somerton	
Deputy Manager	Colleen Wolski
Supervisor	Janice McHale
Volunteers	Ann D, Charlotte, Debbie, Delia, Heather, Robin, Annalise, Shani, Ann W, Maureen, Ross, Eleanor, Emily, Liz, Jackie, Kathie, Clare.
Street	
Supervisor	Pat Heal (til June)
Supervisor	Gail Churches (til June)
Staff	Niki, Alice, Linda and Amanda
Volunteers	Irene, Amanda, Jean, Claire, Jenny, Roger, Sam, Veronica, then Bronwyn, Harry, Blake, Tom, Lorian undertaking their Duke of Edinburgh volunteering
	We are also lucky in that Niki, Alice and Alana part work and part volunteer at any of the shops as needed. A valuable asset.
Shop transport and deliveries	Colin assisted by Adam
PAT testing	Colin, Robin and Paula are all qualified and test all electrical items

The branch Trustees wish to thank all contributors during the year. With this support, financial or otherwise, the Charity has been able to assist all animals and their owners that have asked for financial help during 2018. If we are alerted to the problem soon enough this usually means a satisfactory outcome. From the volunteers, the staff, the donors, the customers, the Inspectors, the vets and HQ staff, the premises that have our collecting boxes in place, our solicitors and accountants all of whom are extremely patient with all the questions fired at them and undertake more than we are charged for thank you from all the animals and owners that the South East Somerset Branch has assisted in 2018



At work supervising

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REPORT FOR 2018

The branch trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31st December 2018. 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 to animals"**. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

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

The branch carries out these purposes by: -

1. Providing support for the Inspectorate in their work. The priority of the branch is to support this work by providing funds for veterinary assistance to animals identified by the Inspectorate as "in need" and when possible to accept animals for rehoming that are found neglected or cruelly 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. Both welfare officers are very experienced and always available to the public for help and advice. The branch has provided this support when possible to enable the inspectorate to improve the lives of many animals in the area.
4. Rehoming animals accepted by us for this purpose after neutering and microchipping.
5. Providing advocacy, advice and information to members of the public on matters related to animal welfare.
6. Promoting the campaigning work of the RSPCA.
7. Presenting a welcoming and helpful shop window for the RSPCA.

In planning the branch activities, the trustees have considered the Charity Commission guidance on public benefit. The trustees are pleased that the sections below report on the achievements and performance of the charity describe our main activities and demonstrate the benefit provided to the public.

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

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

Some of the memorable events in 2018

1. INSPECTORATE SUPPORT

- A call received from Shepton Mallet identified a house with a considerable number of cats, unneutered and failing veterinary treatment. The worst was this poor soul who following an infection its eye had erupted and been left in a horrendous state. The Inspectors took over from here and the situation was dealt with.
- Equines continued to hit the press with poor grazing and a harsh winter expected. The branch purchased a quantity of hay and straw in readiness.



- With the vagaries of the new benefit system some owners have been left in desperate situations. We have assisted with food for a number of dogs and equines and in a case at Christmas we fed not only the dogs but the Inspector and Maggie put their hands in their pockets to provide food, electric and gas for the owner.



- We hold basic food and wormers and flea products for use by ourselves on cattery animals and for Inspectors on regular clients. It PREVENTS neglect and is a quick and easy way out of many common problems thus saving Inspectors time and effort.
- We both paid for and assisted in the specialist removal of 3 ponies from a gypsy site. We paid for the specialist removal, vet checks, tests and medicines and the subsequent boarding of these animals until homes could be found for them. These are not unusual but we have recruited a number of fosterers who will help with accommodation and food in an emergency.

2. PRE-EMPTING INSPECTORATE CALLS

- We picked up a Main Coon cat that had been wandering for many months. On scanning his chip we identified that it was Spanish. Maggie emailed the company in Spain who contacted the owner who contacted us. He had been missing for 9 months. We identified there is a need to register in both countries if the cat moves from one to another and the owner was advised of this fact. Happy ending.



- We were called by the police to a property where they had taken the occupants into custody. Together with assistance from the Inspectorate we were able to assist with an African grey parrot and two delightful dogs, a Staffy and a Rottie type. We cared for these until the owners were again available.

- An interesting badger call was when a badger fell in a work trench where a building was being shored up in Yeovil. A ramp was made for him to climb out the following night. No harm but a very surprised badger and very helpful and surprised workers. Job done and no need for Inspectorate attendance.
- We assisted the Inspectors by purchasing hay and straw for possible winter problems.



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WELFARE SUPPORT

3. WELFARE AND NEUTERING

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

We offered support to:-

- 884 animals through local vets and their owners
 - 487 cats
 - 371 dogs
 - 23 equine
 - 1 rabbit, 2 goats
- 315 animals were neutered or the owners assisted with costs to neuter
 - 154 cats
 - 153 dogs
 - 3 rabbit
 - 5 equines
- 246 Microchipped
 - 140 cats were “chipped” in conjunction with the Yeovil Cats Protection on a “Snip and Chip” scheme that has become an annual event in South Somerset
 - 106 dogs, most of these for rehoming or prior to the new law that came into force in April
- We continued our help in regards to assisting with equine welfare by a donation of £1,020 then further “topping up” the fund. £2,936 was spent during the year to purchase wormers, undertake veterinary care and tests for such diseases as Strangles, rugs for the animals, castrations, boarding and transport or given extra care. This ensured the inspectors could undertake proactive welfare for a further number of neglected animals without delay and on occasion without removing them from their owners or if this was necessary the transport and some boarding was paid by the branch.

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- The branch took in a total of 95 animals including 2 rabbits. A slight increase from 2017. 63 cats and 60 so far rehomed, 30 dogs with 24 rehomed and the remainder waiting. Almost 50% of our intake was directly through the Inspectors and the remainder identified by the branch as having welfare concerns.
- The work at Cricket St Thomas has continued with the Garden Team and one of our shop staff assisting. All healthy adults were neutered and released back on site. Any kittens caught were neutered and rehomed. This will continue to be monitored so as to prevent any escalation at these sites with Warner's paying neutering costs.
- A Bengal cat with kittens was found at Sherborne tip where the Guys were feeding her. We scanned her and found she was local. On locating the owners we cared for her until the kittens were old enough then she went home to her excited owners and the Branch rehomed the kittens.

4. REHOMING

- The branch rehomed animals far and wide including to London where the home visit was undertaken by the local branch.
- Monitored animals in St Giles Kennels to ensure they are getting the required care prior to rehoming.
- We took in 142 animals of which 61 were dogs, 69 were cats and 12 others, birds equines and exotics.
- We rehomed 66 dogs, 73 cats, 2 rabbits and 4 others during the year.
- No the figures won't balance as the year started with animals in and ended with a number in. We always make every attempt to leave minimum animals in kennels over the New Year.

Some welfare examples include:

- Kittens in a massive thick hedge with mum running back and forth over a busy road in Yeovil. Report next night she's moved them into the house opposite and they're safe. Using the opportunity to develop friends around the area. All cats neutered prior to rehoming.
- Cat trapped for 2 weeks under floor in Crewkerne. Aggressive. Fine with volunteer and picked up in a few minutes. Identified it had been bought off girl in Yeovil off Facebook. Tracked back through chip. The cats coming to the branch were all vet checked, vaccinated, microchipped and neutered prior to being rehomed. This enabled the branch to maintain a flow of animals. The facilities at St Giles were reviewed and again approved for use by local branches of the RSPCA in 2018.

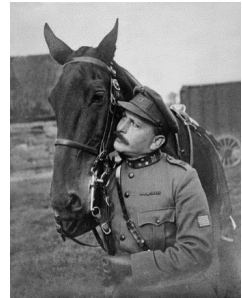
5. ADVICE

- Call for a "snake in the bed" – a slow worm! Perhaps people are more aware. Another snake one metre long and an insipid White with beige patches. Inspector was consulted and thought maybe python. The man was happy to keep it in a box overnight. Children worried they did not have food for it but after advice was given they were more interested.
- Another snake one metre long and an insipid White with beige patches. The Inspector was consulted and decided to deal with this one.
- We are often asked for advice as to which vet they should use. We are always very careful to identify the "closest" to the client unless it is a very specific species such as tortoise or snake where we recognise a speciality the expertise at a specific practice. Even then we can only say "we understand has expertise above the basic".

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6. CAMPAIGNING

- The branch will plan for 2019 how they may promote the Campaigning side of their role more effectively. They will review the HQ campaigns to see where these can be promoted through the shops.
- This year we looked back in history to the 1st World war and the massive loss of both human and animal life.
- We also campaigned for the Service Animals Act following the serious injuries received by PD Finn and other dogs and equines. This is fast moving to a satisfactory conclusion.



7. PROMOTE THE RSPCA

- Following the grant from the South West Regional Board for a six pen quarantine kennel block at St Giles, this was completed and in use by the end of the year. This is for the use of the branch and dogs coming in from local dog wardens from the branch areas. St Giles have a behaviourist and a veterinary practice on site which is an asset to animal welfare.

VOLUNTEERS

We recognised that volunteers are a much undervalued resource for any charity. We are not lucky enough to have a team of fosterers so the cattery is heavily occupied and the volunteer team were hard pressed most of the year. We welcomed those in need of “therapy”, it’s a wonderful feeling to tame a feral, stressed or badly treated animal or to see a donation in the shops sold to raise the funds for our welfare work. In 2018 we believe the following hours or more were donated by volunteers and trustees in their role as a volunteer.

- Cattery and welfare team 4,500
- Somerton Shop 2,800
- Street Shop 1,300
- Crewkerne Shop 2,600
- Glastonbury Shop 1,800
- Sarah Harris on dog welfare 1,000
- Colin Baker 1,500
- Maggie Baker on administration including production of Annual Report, posters, flyers and including shops, cattery, welfare etc 3,000 minimum
- Trustees 380

Around 19,000 hours in total, a continuing increase hours. We cannot express our thanks sufficiently to all these people.

TRANSPORT

- Colin Baker continued to use his van on behalf of the branch. The branch pay the cost of tax, insurance and the MOT but the operating costs are donated by the Bakers.
- The van is used generally to transfer stock between shops, house clearances and rubbish to the tips. It is used to transport animals to the vets or other establishments such as St Giles or another RSPCA centre.
- We offer collection and delivery of reasonably sized items within a five to ten mile radius. The branch has to pay for items that are not recyclable and transport these across to Dimmer waste site but overall it is a valuable source of materials for sale.
- Colin does a weekly run to remove rubbish to the tips or transfer stock to another shop or one of the four “lock up” units we used for storage of our plentiful supply of donations including furniture. Colin puts in a minimum of two days a week with extra time as needed and PAT testing as an extra and is at times assisted by brother in law Allen and Piers.

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CATTERY

- The cattery has been decidedly less occupied this year with only the main pens in use and on occasions one or more of those were empty.
- The training regime has been carefully monitored in the cattery for students and others.
- We helped a number of persons in need of confidence building and who now are undertaking further education or who are still with us doing an excellent job with a number of difficult or scared cats
- Following referrals from Social Services and others a number of persons worked in the cattery gaining both confidence and experience
- It became more difficult to identify new persons to join the team partly due to Cannington College moving to a different site in Yeovil.
- However the unit has been of benefit to both the cats and the students and volunteers involved.

FUNDRAISING

Our main efforts went into the promotion and good income generation provided by the four shops. We do have a small number of collection boxes in shops and cafes and we are grateful to those establishments for their support.

SOCIAL MEDIA

The branch operates a web site www.rspca-eastsomerset.org.uk, which by the end of the year was undertaken by one of our cattery volunteers, Jodie. She is excellent at IT Both Facebook and Twitter were undertaken to a lesser degree and our “followers” are definitely increasing. Branch trustees on the whole lack time to understand the complexity of the RSPCA branch and the Society and the work undertaken between them. It requires a person either a trustee or a volunteer prepared to “get stuck” into the day to day work of the branch.

SHOPS

The shops under the care of our Area Shops Manager have done extremely well in the towns. Crewkerne has fantastic windows for display and were able to bring passersby and customers to a stop with some fantastic window dressing. Street is still a challenge but this will continue be addressed in 2019 and the overall purpose of these premises considered. Each shop has its own character but all are buzzing with enthusiasm and dedication to the cause of animal welfare.



There were two members of staff at each shop, some full time and others on a job share. Some staff work from a different shop to cover holiday or sickness and some are “floaters” specifically for that purpose. Both Crewkerne and Street undertake training for Duke of Edinburgh students giving back to the community. As usual the shops were well supported by the locals both with volunteers and customers.

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FUTURE PLANS

We have created a detailed Forecast for 2019 focusing on improving support in areas where we and the Inspectors are aware of hardship. Our plans for two Community Actions days failed to happen in 2018 due to lack of volunteers and inspectorate time, but as readers can see the branch have assisted an increased number of owners and their animals without the need for these.

If you think you have something to add to the work of the branch please feel welcome to contact us through our website www.rspca-eastsomerset.co.uk or email southeastsomerset.rspca@gmail.com.

INVESTMENT POLICY

The trustees reviewed the investment policy in 2018 and in the light of consideration of identifying a further shop it was decided not to invest any cash holding. The branch will further review investments in 2018. The Barclay shares are unlikely to be sold due to the current realised loss if the trustees were to do so. They are currently at less than 40% of their original value.

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
- 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 continued to take active steps to manage them and to reduce both the likelihood of incidents occurring and to minimise the impact should an incident occur. It is the opinion of the trustees that the branch's procedures, policies and controls are adequate to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the branch. It is planned that there will be considerable training undertaken in 2019 to further ensure risks are kept under control.

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RESERVES POLICY

The trustees reviewed the reserve policy in view of the four shops now operating. They no longer felt it was sufficient to identify six or twelve months of operating costs but will take into consideration the committed cost of the shop leases which have all been taken as ten year internal repairing leases with a five year "break clause".

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

Taking all these points into the free reserves stood at £274,827 at the end of 2018 of which £6,608 was designated for equine welfare. The trustees will review this figure in 2019 following completion of their annual accounts and adjustment of the remaining leases to which the branch is committed.

LEGAL INFORMATION

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

TRUSTEES INDUCTION AND TRAINING

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

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HEALTH AND SAFETY POLICY

Staff undertake training for H&S on line via our insurers' web site. They are expected to renew this on a regular basis. All staff hold 1st Aid certificates or will undertake this at the first opportunity.

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 reasonable 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 were either complete or completed during the year.

Privacy Policy.

Data Protection

Code of Conduct

Health and Safety

Volunteering

Young persons

Equality and Diversity

Young persons

Conflict of interest

Trustee Recruitment

These will be reviewed in 2019 and updated as required.

Key management 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. Details of trustee expenses and related party transactions are disclosed in note 10 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 Peter Luscombe, vet (waiver earlier) Piers Farley who will undertake a limited amount of maintenance, (related to Paula Cullingford an employee). During the year Niki Crofts resigned from being a trustee and with approval from the Charity Commission took up a paid post with the branch.

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FINANCIAL REVIEW

Income

- The overall income was £384,837, an increase on 2017.
- General fund raising, grants, donations and legacies* totalled £50,317 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 £8,850 an increase from 2017 at £5,770.
- Shop income can be broken down as £46,834 (£40,679 2017) from Street, £93,812 (£89,172 2017) from Somerton, £89,035 (£81,543 2017) from Crewkerne, £86,587 (£68,849 2017) from Glastonbury. Rag sales and eBay previously included in shop figures totalled £9,252 (£7,757 2017). The total shop income was £325,520. An increase from 2017 at £288,000.
- The shops made a net profit of £136,314 (2017: £97,422). The branch currently holds new stock to the value of £4,142 having purchased £4,172 in total. Both figures are exclusive of VAT.

Expenditure

To highlight some of the costs:

- The shops cost £189,206 (2017: £190,578) to operate.
- £112,279 (2017: £70,669) was spent on direct animal welfare.
- £3,924 of veterinary and food spend is still held in stock at the year end.
- The cost of £2,880 for book keeping services for the year includes the cost of salary administration.
- The branch is required to have the accounts independently examined which cost a further £2,143 (£1,943 2017)
- The branch spent £1,387 (£792 2017) on postage, website maintenance, printing and computer supplies. Unfortunately as governance takes a more prominent role these items will escalate. However all efforts will be made to keep these to a minimum.

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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; and
- 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:

23/05/2019

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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 2018.

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 by being a qualified member of ICAEW, 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.

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.

G J Freeman ACA

Date

23-May-19

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 2018

Statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Income and Endowments from:					
Donations and legacies	2	49,892	425	50,317	69,441
Charitable activities	3	8,850	-	8,850	5,770
Other trading activities	4	324,500	1,020	325,520	288,000
Investment income	5	150	-	150	102
Total income		<u>383,392</u>	<u>1,445</u>	<u>384,837</u>	<u>363,313</u>
Expenditure on:					
Raising funds	6	188,781	425	189,206	190,578
Charitable activities	7	128,169	3,360	131,529	97,719
Total expenditure		<u>316,950</u>	<u>3,785</u>	<u>320,735</u>	<u>288,297</u>
Net income before gains and losses on investments		66,442	(2,340)	64,102	75,016
Net (losses)/gains on investments	14	<u>(1,693)</u>	<u>-</u>	<u>(1,693)</u>	<u>(618)</u>
Net income/(expenditure) and movement in funds		64,749	(2,340)	62,409	74,398
Total funds brought forward		210,078	2,340	212,418	138,020
Total funds carried forward	19	<u>274,827</u>	<u>-</u>	<u>274,827</u>	<u>212,418</u>

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Statement of financial position as at 31 December 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	13	15,126	21,315
Investments	14	4,847	6,540
Total fixed assets		19,973	27,855
Current assets			
Stocks	15	8,066	8,329
Debtors	16	10,854	44,926
Cash at bank and in hand		240,726	135,551
Total current assets		259,646	188,806
Creditors: amounts falling due within one year	17	(4,792)	(4,243)
Net current assets		254,854	184,563
Net assets		274,827	212,418
Funds of the charity:			
Unrestricted income funds			
General funds		268,219	200,078
Designated funds		6,608	10,000
Restricted income funds			
Equine Welfare		-	2,340
Total charity funds	19	274,827	212,418

The financial statements were approved by the trustees, and authorised for issue on 23/05/19 and signed on their behalf by:

M A Baker
Treasurer

L Chapman
Trustee

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Statement of Cash Flows

	Note	Total Funds 2018 £	Prior Year 2017 £
Net cash generated in operating activities	21	106,014	40,333
Cash flows from investing activities:			
Purchase of furniture and equipment		-	-
Interest and dividends		150	102
Net cash generated/(used) in investing activities		150	102
Change in cash and cash equivalents in the year		106,164	40,435
Cash and cash equivalents brought forward		135,551	95,116
Cash and cash equivalents carried forward		<u>240,726</u>	<u>135,551</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 (FRS 102) issued on 16 July 2014 (Charities SORP 2015 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

Funds structure

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose by the donor. There are two restricted funds, the Equine Welfare Fund, raised by the inspector and restricted to providing funds for Equine Welfare, and the St Giles fund, raised for providing funds for the St Giles quarantine building.

Further details of each fund are disclosed in note 19.

Income recognition

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

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

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

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

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

Donated services and facilities

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

Expenditure recognition

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

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

Irrecoverable VAT

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

Cost of raising funds

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

Charitable activities

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

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Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Fixed asset investments

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

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

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

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Pensions

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

Realised gains and losses

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

Stock

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

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

Financial instruments

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

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

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

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

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Notes to the financial statements

2 Income from donations and legacies

	Unrestricted fund £	Restricted fund £	Total 2018 £	Total 2017 £
Legacies	10,839	-	10,839	41,000
Donations	9,822	425	10,247	2,301
Subscriptions	299	-	299	209
Fund raising	-	-	-	81
Door to door	26,929	-	26,929	24,661
Donated services	2,003	-	2,003	1,189
	<u>49,892</u>	<u>425</u>	<u>50,317</u>	<u>69,441</u>

Included in 2017 was £nil of restricted funds.

3 Income from charitable activities

	Unrestricted fund £	Restricted fund £	Total 2018 £	Total 2017 £
Rehoming income	8,850	-	8,850	5,770
	<u>8,850</u>	<u>-</u>	<u>8,850</u>	<u>5,770</u>

Included in 2017 was £nil of restricted funds.

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4 Other trading activities	Unrestricted fund £	Restricted fund £	Total 2018 £	Total 2017 £
Shop income by RSPCA branch shops				
Crewkerne	88,831	255	89,086	81,543
Glastonbury	86,383	255	86,638	68,849
Somerton	93,608	255	93,863	89,172
Street	46,630	255	46,885	40,679
Bowers	9,048	-	9,048	7,651
Ebay	-	-	-	106
	<u>324,500</u>	<u>1,020</u>	<u>325,520</u>	<u>288,000</u>

Included in 2017 was £nil of restricted funds.

5 Investment income	Unrestricted fund £	Restricted fund £	Total 2018 £	Total 2017 £
Interest receivable and similar income				
Bank interest	70	-	70	5
Dividend income	80	-	80	97
	<u>150</u>	<u>-</u>	<u>150</u>	<u>102</u>

Included in 2017 was £nil of restricted funds.

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Notes to the financial statements

6 Individual shop costs

	Crewkerne	Glastonbury	Street	Somerton	Other	Total
2018	£	£	£	£	£	£
Rent	10,421	12,852	9,636	13,347	-	46,256
Rates and water	1,103	1,756	1,163	1,117	-	5,139
Electricity	718	656	1,341	790	-	3,505
Telephone	146	141	146	75	-	508
Wages	28,060	33,623	28,061	26,435	-	116,179
Staff training	156	156	156	157	-	625
Repairs	501	435	127	720	-	1,783
Other	2,909	2,649	2,974	2,507	-	11,039
Goods for resale	1,000	1,374	1,000	373	425	4,172
	<u>45,014</u>	<u>53,642</u>	<u>44,604</u>	<u>45,521</u>	<u>425</u>	<u>189,206</u>

	Crewkerne	Glastonbury	Street	Somerton	Other	Total
2017	£	£	£	£	£	£
Rent	12,093	15,237	10,402	13,612	-	51,344
Rates and water	1,285	1,409	1,252	740	-	4,686
Electricity	886	985	1,339	1,344	-	4,554
Telephone	118	220	102	49	-	489
Wages	24,836	32,571	28,132	24,292	-	109,831
Repairs	762	593	242	589	-	2,186
Other	2,253	2,521	1,804	2,039	32	8,649
Goods for resale	2,193	3,651	2,020	975	-	8,839
	<u>44,426</u>	<u>57,187</u>	<u>45,293</u>	<u>43,640</u>	<u>32</u>	<u>190,578</u>

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7 Costs of charitable activities	Unrestricted fund £	Restricted fund £	Total 2018 £	Total 2017 £
Neutering	24,456	-	24,456	10,863
Veterinary welfare	41,255	3,360	44,615	24,395
Welfare assistance	-	-	-	3,000
Kennels	34,615	-	34,615	26,431
Animal food	2,779	-	2,779	1,138
Microchips	513	-	513	287
Cattery consumables	5,301	-	5,301	4,555
Regional contribution	-	-	-	-
Vehicle costs	1,753	-	1,753	1,540
Advertising	684	-	684	322
Insurance	1,018	-	1,018	1,709
Room hire	58	-	58	92
Printing, stationery and office supplies	1,147	-	1,147	571
Postage, carriage and telephone	240	-	240	221
Other expenses	185	-	185	411
Disallowed VAT	234	-	234	1,610
Depreciation	7,178	-	7,178	8,224
St Giles Quarantine Building Contribution	1,730	-	1,730	7,577
	<u>123,146</u>	<u>3,360</u>	<u>126,506</u>	<u>92,946</u>
Governance and support costs	<u>5,023</u>	<u>-</u>	<u>5,023</u>	<u>4,773</u>
	<u>128,169</u>	<u>3,360</u>	<u>131,529</u>	<u>97,719</u>

Included in 2017 was £10,982 of restricted funds.

8 Governance and support costs

	Unrestricted fund £	Restricted fund £	Total 2018 £	Total 2017 £
Independent examiner's fees	2,143	-	2,143	1,943
Bookkeeping	2,880	-	2,880	2,830
	<u>5,023</u>	<u>-</u>	<u>5,023</u>	<u>4,773</u>

Included in 2017 was £nil of restricted funds.

9 Net income/(expenditure)

Net income/(expenditure) for the year includes:		2018 £	2017 £
Independent examiner's fees	Independent examination	1,540	1,480
	Other	603	463
Depreciation of fixed assets		<u>7,178</u>	<u>8,224</u>

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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 (2017: £nil)

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

Sarah Harris

£nil (2017: £510) of costs were paid to Sarah Harris in respect of the care and rehabilitation of dogs on behalf of the branch during the year, plus the supply of specialist dog and cat accessories and alternative therapies.

Margaret Baker

£326 (2017: £nil) of costs were reimbursed to Margaret Baker, to cover postage, food and consumables for the cattery, petty cash for the shops and new goods purchased direct from wholesalers that were paid privately during the year. Margaret Baker has made a van available to the charity. A donation in kind of £1,753 (2017: £939) has been included in respect of the running costs of the vehicle.

Lee Chapman

£2,880 (2017: £2,830) was paid to Lee Chapman during the year for bookkeeping services.

Piers Farley

£859 (2017: £639) of costs were paid to Piers Farley Property in respect of property maintenance undertaken during the year.

11 Staff costs

The aggregate payroll costs were as follows;

	2018	2017
	£	£
Wages and salaries	114,040	108,379
Social security costs	1,452	974
Pension contributions	687	478
	<u>116,179</u>	<u>109,831</u>

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

	2018	2017
	No	No
Full time	2	5
Part time	9	6
	<u>11</u>	<u>11</u>

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

12 Taxation

No tax was charged in the year (2017 - £nil).

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Notes to the financial statements

13 Tangible fixed assets

	Leasehold Property improvements	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 January 2018	36,430	9,964	26,511	72,905
Additions	-	-	989	989
At 31 December 2018	36,430	9,964	27,500	73,894
Depreciation				
At 1 January 2018	20,743	9,964	20,883	51,590
Charge for the year	5,573	-	1,605	7,178
At 31 December 2018	26,316	9,964	22,488	58,768
Net book value				
At 31 December 2018	10,114	-	5,012	15,126
At 31 December 2017	15,687	-	5,628	21,315

14 Fixed asset investments

	Total £
Market value brought forward at 1 January 2018	6,540
Net loss on revaluation	(1,693)
Market value as at 31 December 2018	4,847

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

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

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

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15 Stock	2018	2017
	£	£
Stock held at shops	4,142	4,364
Veterinary stock	3,924	3,965
	<u>8,066</u>	<u>8,329</u>
16 Debtors	2018	2017
	£	£
Trade debtors	1,112	1,267
Prepayments/accrued income	6,460	41,384
VAT recoverable	3,282	2,275
	<u>10,854</u>	<u>44,926</u>
17 Creditors: amounts falling due within one year	2018	2017
	£	£
Trade creditors	713	-
Pension creditor	147	-
Accruals	3,932	4,243
	<u>4,792</u>	<u>4,243</u>
18 Obligations under leases and hire purchase contracts		
Operating lease commitments		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
	2018	2017
	£	£
Land and buildings		
Between two and five years	-	-
Over five years	273,167	318,917
	<u>273,167</u>	<u>318,917</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initialise the break clauses currently in place the total future minimum lease payments at 31 December 2018 would be £114,292 (2017: £160,042).

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19 Funds	Balance 1 January 2018 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2018 £
Unrestricted funds						
General funds	200,078	383,392	(313,558)	-	(1,693)	268,219
Designated funds	10,000	-	(3,392)	-	-	6,608
Restricted funds						
Equine Welfare	2,340	1,445	(3,785)	-	-	-
Total funds	212,418	384,837	(320,735)	-	(1,693)	274,827

	Balance 1 January 2017 £	Income £	Expenditure £	Transfer £	Other recognised gains/(losses) £	Balance at 31 December 2017 £
Unrestricted funds						
General funds	121,732	363,313	(277,315)	(7,034)	(618)	200,078
Designated funds	2,966	-	-	7,034	-	10,000
Restricted funds						
Equine Welfare	5,745	-	(3,405)	-	-	2,340
St Giles Quarantine Building	7,577	-	(7,577)	-	-	-
Total funds	138,020	363,313	(288,297)	-	(618)	212,418

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

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

The restricted funds were raised and donated specifically for the purpose of equine welfare.

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20 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	15,126	-	15,126
Fixed asset investments	4,847	-	4,847
Current assets	259,646	-	259,646
Current liabilities	(4,792)	-	(4,792)
Total net assets	<u>274,827</u>	<u>-</u>	<u>274,827</u>

Included in 2017 was £2,340 of Restricted funds.

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

	2018 £	2017 £
Net movement in funds	62,409	(618)
Removal of bank interest and dividends	(150)	-
Add back depreciation charge	7,178	7,310
Remove gains/(add back losses) in investments	1,693	618
(Increase)/decrease in stock	263	8,329
(Increase)/decrease in debtors	34,072	44,926
Increase/(decrease) in creditors	549	(4,243)
Net cash generated/(from) in operating activities	<u>106,014</u>	<u>56,322</u>

22 Related parties

There are no related parties in the year other than as detailed in note 10 of the accounts and on page 3 in the trustees report.



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