Charity registration number 212444

RSPCA LONDON SOUTH EAST BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

xeinadin

RSPCA LONDON SOUTH EAST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Hammett Mr C J Laurence OBE QVRM Ms T Rogers
Charity number	212444
Principal address	380 Norwood Road West Norwood London England SE27 9AA
Independent examiner	Xeinadin South East Limited 12 Conqueror Court Sittingbourne Kent United Kingdom ME10 5BH

RSPCA LONDON SOUTH EAST BRANCH

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

RSPCA LONDON SOUTH EAST BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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 applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity as set out in its governing document are to promote the work and objects of the National RSPCA – to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the branch, in accordance with the policies of the National Society.

The primary role of RSPCA branches is to support the Society's Inspectorate giving priority to the acceptance of case animals and those signed over for welfare offences/concerns, or unowned sick and injured animals presented with an incident number. The London South East branch has continued to deliver on its primary role throughout 2023 through its provision of veterinary care to animals collected by the Inspectorate, and funding its partnership arrangements with other RSPCA branches to allow for the ongoing care, rehabilitation, and rehoming of animals brought into its care by Inspectors from the local area.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Since the branch went into National Administration in 2018, the temporary trustees have focused their energies on stabilising the branch through carrying out a review of the branch's regulatory and compliance obligations, and taking appropriate action where needed. The current temporary trustees who were appointed in February 2022 have sought to stabilise the branch financial position, whilst continuing to deliver the core charitable purpose by providing support to local Inspectors by providing care for animals collected by Inspectors as a result of animal welfare offences and concerns, or unowned sick and injured animals in the local area.

In 2023, RSPCA London South East took in 38 animals due to welfare concerns (3 dogs and 29 cats), 32 of these animals came via the RSPCA inspectors with others coming in when concerns were raised for their welfare directly with the branch. 8 of these animals were rehomed directly by the branch and the rest were transferred out to other RSPCA facilities for rehoming. Their care and veterinary treatment continued to be funded by the London South East Branch until such time that they were rehomed. The branch also provided welfare assistance, in the form of a financial contribution towards veterinary care, to members of the public on a low income for 7 dogs and 1 cat.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to the revised public benefit guidance published by the Commission.

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.

We support the National RSPCA's Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The National RSPCA's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide neutering of companion animals which come into branch care. We also signpost members of the public on low incomes to the London Cat Care & Control consortium (C4), of which the branch is a member, for free cat neutering. This work helps to control cat populations through neutering.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene or advise to assist animals in need. We offer free animal care advice via email and also via the National RSPCA's website. The public benefits from this through the promotion of responsible pet ownership.

We provide volunteering opportunities for those who wish to support our work, including volunteering in our charity shops.This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding. Our charity shops also provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

Financial review

In 2023 total income for the year was £329,024, the majority of this income was raised through the branch's two charity shops. The branch received no legacy income.

Total expenditure for the year was £257,085 resulting in a surplus of £71,939 and total funds carried forwards of £190,971. Expenditure on direct animal welfare activity (boarding and veterinary costs) was £16,562.

The branch's only form of local income is that generated through its two charity shops. The branch was unable to hold any other fundraising events or local fundraising initiatives in 2023.

Reserves policy

Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity objectives and comply with the charity's normal financial management requirements. These represent the charity's free reserves.

The trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA London South East Branch's needs. A level of no more than 6 months expenditure has been deemed appropriate. This is based on the RSPCA London South East Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the London South East area. The trustees aim to ensure that the RSPCA London South East Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

Structure, governance and management

RSPCA London South East Branch is an unincorporated charitable association operating as a separately registered branch of the national Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work throughout the branch area covering South East London. It is governed by the RSPCA Branch Rules 2012 and is registered with the Charity Commission under charity number 225814.

The charity is governed by the board of trustees, who set the policy and strategy of the charity.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr F Hammett
Mr C J Laurence OBE QVRM
Ms T Rogers

Recruitment and appointment of trustees

The Branch constitution requires five trustees (amendment agreed by the National Society Board on 24 November 2021 from seven to five trustees) to be elected by the branch members at an AGM. However, members of the committee elected in 2018 were suspended due to allegations that had been made to the National RSPCA concerning the RSPCA London South East Branch's financial affairs and controls. As a result, the National Society's Board of Trustees used its powers to take charge of the RSPCA London South East Branch, in order to secure its funds and assets and facilitate a full investigation into the alleged irregularities. The National RSPCA's Board of Trustees appointed temporary trustees, under the RSPCA Rules, to manage the RSPCA London South East Branch's affairs to the exclusion of any former trustees. Christopher Laurence, Fred Hammett and Tracey Rogers (all RSPCA Regional Chairs and members of the RSPCA's Branch Affairs Committee) were appointed on 4th February 2022. The purpose of the temporary trustee role is to manage the affairs of the RSPCA London South East Branch and secure their proper application in fulfilment of the branch objectives until such time as the Branch is returned to the control of a local committee. As temporary officers, all those appointed have proven experience or key skills required to manage an RSPCA branch.

The day to day running of the two branch charity shops is delegated to the Shop Managers, via the Branch Manager. In 2023 the branch reinstated Gift Aid on donated goods in the shops. Our branch charity shops would not be able to function without the dedicated support of our team of local volunteers who give their time freely to raise funds to support our animal welfare work. The branch is fortunate to benefit from six employees and ten volunteers, all of whom support the two charity shops.

The animal welfare work is delegated to the Branch Manager. The ongoing police investigation into fraud and theft by a previous trustee has had an impact on the branch's ability to carry out animal welfare work including providing support to owners on low incomes with veterinary costs, microchipping and neutering services to the local community. However, the branch has established an effective working partnership with neighbouring branches whereby the branch funds the initial veterinary care and the boarding of Inspectorate animals within the area until they can be networked to other branches for rehoming.

Other matters

The temporary trustees are responsible for overseeing branch operations and have been appointed by the National RSPCA's Board of Trustees to manage the affairs of the RSPCA London South East Branch to protect the assets of the Branch and secure their proper application of the objects until such times as a local committee can be recruited, or where that cannot be achieved, merged with another RSPCA charity. The day to day running of the branch is delegated to the Branch Manager who manages the animal welfare work. The running of the shops is delegated to the Shop Managers, via the Branch Manager.

There were no significant changes to management roles and responsibilities in 2023. A freelance Branch Manager was appointed towards the end of 2023, following the resignation of the previous Branch Manager.

The trustees regularly review the branch's policies and procedures in line with the Charity Commission's requirements. Due to the fraud investigation, the trustees have also closely monitored the branch's financial controls by using the CC8 Internal Financial Controls Checklist. In addition, the trustees appointed Xeinadin for bookkeeping and audits of the branch's finances.

The Branch complies with the Branch Rules, as issued by the National Society, and has a number of related financial transactions with its umbrella body. All the Branch trustees also sit on the board of trustees for other RSPCA Branches and the Branch Affairs Committee.

A health and safety policy that outlines the Branch's duty of care in respect of the health and safety of all persons visiting the Branch's working premises (e.g. volunteers, contractors, members of the public) is available for reference by all staff and volunteers and is reviewed regularly to take into account any changes.

A health and safety audit is undertaken by independent experts Acton Jennings annually with whom the Branch has a health and safety contract for advice.

Future plans

Whilst investigations were ongoing, no other new projects were engaged in. However, now that the prosecution has concluded and resulted in a guilty verdict, the trustees' focus is to return the branch to local control and are exploring the feasibility of the recruitment of new local trustees or whether a merger would be a more sustainable option for the future of the branch. The branch will continue to offer support to local Inspectors through its partnerships with RSPCA branches whilst the longer term future of the branch is considered.

The trustees' report was approved by the Board of Trustees.

Mr C J Laurence OBE QVRM
Trustee

Ms T Rogers
Trustee

2 June 2025

RSPCA LONDON SOUTH EAST BRANCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial 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 that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RSPCA LONDON SOUTH EAST BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA LONDON SOUTH EAST BRANCH

I report to the trustees on my examination of the financial statements of RSPCA London South East Branch (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all 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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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.

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 financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

F Howard

Xeinadin South East Limited

12 Conqueror Court
Sittingbourne
Kent
ME10 5BH
United Kingdom

Dated: 2 June 2025

RSPCA LONDON SOUTH EAST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	2	23,328	33,007
Charitable activities	3	10,394	8,723
Other trading activities	4	273,051	261,482
Investments	5	65	41
Other income	6	22,186	-
Total income		329,024	303,253
Expenditure on:			
Raising funds	7	120,127	81,371
Charitable activities	8	136,958	173,282
Total expenditure		257,085	254,653
Net income and movement in funds		71,939	48,600
Reconciliation of funds:			
Fund balances at 1 January 2023		119,032	70,432
Fund balances at 31 December 2023		190,971	119,032

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA LONDON SOUTH EAST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**13**		4,000		6,862
Current assets					
Debtors	**14**	14,193		26,966	
Cash at bank and in hand		190,331		159,842	
		204,524		186,808	
Creditors: amounts falling due within one year	**15**	(17,553)		(74,638)	
Net current assets			186,971		112,170
Total assets less current liabilities			190,971		119,032
Net assets excluding pension liability			190,971		119,032
The funds of the charity					
Unrestricted funds			190,971		119,032
			190,971		119,032

The financial statements were approved by the trustees on 2 June 2025

Mr C J Laurence OBE QVRM
Trustee

Ms T Rogers
Trustee

1 Accounting policies

Charity information

RSPCA London South East Branch is a registered charity, number 21244, and is constituted under a Trust deed. The principal office is 380 Norwood Road, West Norwood, London, SE27 9AA and the principal activity of the charity is promoting and delivering practical animal welfare activities in the branch area which covers South East London.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Royal Society For The Prevention Of Cruelty To Animals London South East Branch meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

1 Accounting policies **(Continued)**

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.9 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

1.10 Interest receivable

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 institution with whom the funds are deposited.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Investment income, gains and losses are allocated to the appropriate fund.

2 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	5,344	9,398
Grants	17,984	23,609
	23,328	33,007

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Animal welfare		
Other income	10,394	8,723

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop income	273,051	261,482

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank interest received	65	41

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Insurance claims and subscription income	22,186	-

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Seeking donations, grants and legacies	120,127	81,371

8 Expenditure on charitable activities

	Direct costs 2023 £	Support costs 2023 £	Total 2023 £	Direct costs 2022 £	Support costs 2022 £	Total 2022 £
Staff costs	-	121,875	121,875	-	144,301	144,301
Depreciation and impairment	-	1,456	1,456	-	2,533	2,533
Vet fees	4,024	-	4,024	8,544	-	8,544
Vet supplies	202	-	202	323	-	323
Animal feed	3,631	-	3,631	1,962	-	1,962
Other	113	-	113	380	36	416
Boarding costs	16,116	-	16,116	8,068	-	8,068
IT software & consumables	-	78	78	-	95	95
Telephone	-	2,925	2,925	-	3,054	3,054
Other support costs	-	162	162	-	-	-
Correction on historic differences	-	(6,232)	(6,232)	-	(11,306)	(11,306)
(Profit)/loss on disposal on fixed assets	-	4,216	4,216	-	158	158
Bank charges	-	679	679	-	2,428	2,428
Governance costs	-	(12,287)	(12,287)	-	12,706	12,706
	24,086	112,872	136,958	19,277	154,005	173,282
Analysis by fund						
Unrestricted funds	24,086	112,872	136,958	19,277	154,005	173,282

9 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023 £	2022 £
For audit services		
Audit of the financial statements of the charity	2,362	2,250
For other services		
All other non-audit services	9,054	8,456

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.
During the year ended 31 December 2023, there was £330 of expenses reimbursed or paid directly to the trustees (2022 - £214).

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	7	8

Employment costs	2023 £	2022 £
Wages and salaries	118,967	137,473
Social security costs	2,322	4,501
Other pension costs	586	2,327
	121,875	144,301

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	2,824	1,266	7,495	11,585
Additions	2,810	-	-	2,810
Disposals	-	-	(7,495)	(7,495)
At 31 December 2023	5,634	1,266	-	6,900
Depreciation and impairment				
At 1 January 2023	706	738	3,279	4,723
Depreciation charged in the year	1,038	418	-	1,456
Eliminated in respect of disposals	-	-	(3,279)	(3,279)
At 31 December 2023	1,744	1,156	-	2,900
Carrying amount				
At 31 December 2023	3,890	110	-	4,000
At 31 December 2022	2,118	528	4,216	6,862

14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	7,289	19,678
Prepayments and accrued income	6,904	7,288
	14,193	26,966

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	7,460	7,929
Trade creditors	1,942	16,591
Accruals and deferred income	8,151	50,118
	17,553	74,638

16 Retirement benefit schemes

Defined contribution schemes	2023 £	2022 £
Charge to profit or loss in respect of defined contribution schemes	586	2,327

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	119,032	329,024	(257,085)	190,971

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	70,432	303,253	(254,653)	119,032

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

19 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,970 (2022 - £2,327). No amounts were payable to the fund at the balance sheet date.