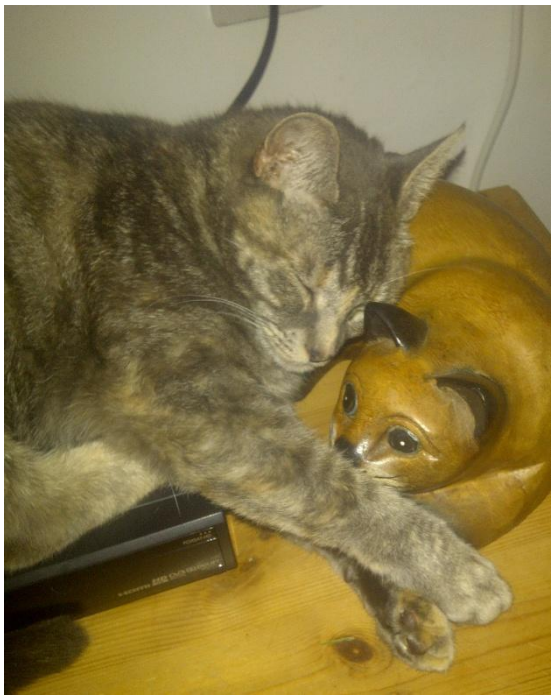
RSPCA. SOUTH EAST SOMERSET BRANCH

Annual Report and Unaudited Financial Statements

For the Year Ended 31 December 2025

Charity Registered in England and Wales Number: 264783



RSPCA South East Somerset Branch
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Trustees Report for 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. 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.

The Trustees are responsible for preparing the Trustees annual report and financial statement for the year in accordance with applicable law and United Kingdom Accounting Standards. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. They must prepare the accounts with reasonable accuracy so that the financial position can be reasonably assessed at any time and identify that the charity is in a position to assume the charity will continue in business.

Reference and administrative information

TRUSTEES FOR THE YEAR

Lee Chapman	Chair to AGM June 17th 2025 (& paid bookkeeper)
Margaret Baker	Treasurer, Chair from AGM June 17th 2025
Ken Comber	Secretary & Data Protection Officer
Colin Baker	
Piers Farley	to June 17th 2025
Peter Luscombe	
Rebecca Paull	Vice Chair
Jo Reynolds	from March 18th 2025
Tracy Savage	
Shani Thomas	
Michele Westlake	

PROFESSIONAL ADVISORS

Accountants	Milstead Langdon	Motivo House, Bluebell Rd, Yeovil
	Albert Goodman	Goodwood House, Blackbrook Park Ave, Taunton (appointed 2nd September 2025)
Bankers	National Westminster	Westminster Street, Yeovil
	Co-operative Bank	Southway, Skelmersdale
	Lloyds	The Borough, Yeovil
Solicitors	Every's	Market Square Crewkerne

Human Resources Auxilium H R Solutions Ltd Barracks Close Yeovil

Charity Registered Address Dairy House Farm, Lufton, Yeovil BA22 8SU

Branch email secretary.sesrspca@gmail.com

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

Shop Teams led by
Shops Area Manager Paula Cullingford southeastsomerset.rspca@gmail.com

Crewkerne Staff

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

Glastonbury Staff

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

Somerton Staff

Manager	Colleen Wolski
Assis. Manager	Liesl Hookins

South Petherton Staff

Manager	Michele Broom
Sales Assist	Niki Crofts

Yeovil Staff

Manager	Linda Perry
Assis. Manager	Kat Ashmore

Online Linda Perry

Transport Sharon Eglon

Warehouse Supervisor Alana James

Community Animal Welfare Officer Gemma Power
Welfare Officers Michele Westlake and Maggie Baker welfare.sesrspca@gmail.com

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

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

This has been another testing year with the Branch dealing with large numbers of welfare issues because of the Cost-of-Living Crisis along with a downturn in trading. However, the Branch Trustees are pleased to submit their Annual Report and Financial Statements of the charity for the year ended 31 December 2025. 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.

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

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

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

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

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

The Branch carries out these purposes by: -

- **The public benefits from** the branch providing support for the Inspectorate in their work. The priority of the Branch has always been to support this work by providing funds for veterinary assistance to animals identified by the Inspectorate as "in need" and whenever possible to accept animals for rehoming that are found neglected or cruelly ill-treated.
- **The public benefits from** the branch providing welfare assistance and neutering facilities for those on low incomes. We now have our own Community Animal Welfare Officer, Gemma who joined the branch in March. This has enabled the branch to develop more hands-on work, working more closely to assist the Inspectorate team.
- **The public benefits from** the CAWO and the Welfare officers, Michele and Maggie who are still operational but can now pass hands on work and rehoming direct to Gemma. Gemma has an experienced rehoming and animal care background but was new to the RSPCA so benefits from the experience of both volunteers who still cover out of hours and are always available to the public for help and advice.

- **The public benefits from** the rehoming of animals who provide companionship to their owners who are accepted by us for this purpose after vaccinating, neutering and microchipping
- **The public benefits from** the branch providing advocacy, advice and information to members of the public on matters related to animal welfare
- **The public benefits from** the educational, promotional and campaigning work of the RSPCA
- **The public benefits from** the branch presenting a welcoming and helpful shop window for the RSPCA
- **The public benefits from** providing neutering and microchipping of stray animals and owned animals from the branch area
- **The public benefits from** the phone service we run answering questions to prevent suffering and supporting owners
- **The public benefits from** the many volunteering opportunities offered including fostering, fund raising and retail opportunities

GOVERNANCE

In June at the AGM the chairperson, Lee Chapman, stepped down after a long stint. The branch is extremely grateful to him for holding the reigns for so many years. But, he will continue as a trustee and continue with the bookkeeping.

In his stead Maggie Baker stepped into the chair from the post of treasurer. Until we found a new treasurer she would continue with both roles as much as possible. No mean feat. Coming to the end of the year we were still trying to identify this person. Becky Paul was appointed vice chair to undertake the process to change us to a CIO in the foreseeable future. The trustees also spent a lot of time reviewing processes that needed updating and various other changes.

Going forward it was agreed the work of the branch had become too extensive to manage without putting in place some level of administrative role and it was agreed to consider a Branch Manager in 2026 in order to allow trustees time to undertake more of the governance role.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCE

including Welfare Report from our CAWO and the welfare team

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

We would like to thank all our volunteers this year for the many hours they donated. For their work, their support and we hope they gained both company and skills from their involvement.



The Branch supplied animal food to Yeovil, Langport, Crewkerne and Glastonbury/Street food banks and extended this to Bruton, the recipients were very appreciative. Yeovil are now recording that we support around 100 animals each month. More food is being donated but we are continuing to purchase as needed. Thank you for the help of the Gateway in Yeovil and the Community Church in Crewkerne.

Without an Animal Centre, it's difficult to define what we have achieved statistically but we have examples of some of the incidents we have been a part of over the year. Our Welfare team Gemma (CAWO), Michelle and Maggie operate a dedicated welfare line along with the Branch welfare email welfare.rspca@gmail.com and our website. We have widened our network and work more positively with many different groups. Not only do we work with Vet Practices and other Rescue Centre's but also Social Services, Housing Officers, Dog Warden, Ambulance and Police Services, ARO's (Animal Rescue Officers),
Inspectors and Mental Health Services.

Back in March, our CAWO Gemma, was involved with the ARO's to remove 10 cats from a property in Castle Cary and all the cats went to our PBE, St. Giles for rehoming. These cats needed some extra TLC but in time, they all found their forever homes.



In April Gemma trapped a cat, visited a possible placement, had his medical procedures such as neutering and chipping completed and got him to his new home, all within 2 weeks. His new owners even donated the total amount of his vet fees to us as a thank you.

We have continued to deal with XL Bully situations. There have been a couple of incidents where someone has called our welfare line, stated that they have privately rehomed a 'large SBT crossbreed' and worried about their behavior. We recommended they take the dogs to the vets to be checked for pain and to check the microchips. Sadly, the outcome was that they were registered XL Bully's and due to illegal rehoming, the dogs were put to sleep. The new law brought into force 2024 states they may not be rehomed

In June, our CAWO attended a Primary School with the RSPCA Education team to help give a presentation to pupils on basic animal welfare and requirements. The children asked lots of questions and were very focused throughout the presentation.

We launched our Fostering Programme to identify persons who will temporarily care for animals in their homes while waiting for recovery from neglect waiting for homes or distressed by being in a kennel at the start of July. We have gained a couple of wonderful fosterers who have been a huge help. We placed a Springer Spaniel with one of them. He had come from a home where he did not receive the care or vet treatment he needed. Sadly, he was put to sleep, but it was done in the fosterer's home as she wanted him to be comfortable in his last moments. He did know some kindness through his few weeks in foster. We need to develop this further.

In August, during the middle of the heatwave, We were called out to a job where a cat and her young kitten had taken residence in someone's garden. Mum and kittens were secured and taken to the closest vet for examination. Mum cat had no microchip, but they were all happy and healthy. We took the mum and kittens into foster and when they were ready, they were

taken to Taylor's at Kingston Maurward RSPCA Centre in West Dorset for rehoming. Mum cat, now named Moo, has found her forever home with our CAWO, Gemma.



We have continued to "keep an eye out" for vulnerable people who need our support and continue to deliver that support daily. We team up with other organisations when possible. One such case was a lady with 6 little dogs and known to us as a volunteer with the branch many years ago. Sadly she now needed our help. She kept herself to herself so became vulnerable. After a nasty fall it was possibly several days before she and her dogs were found. By then the house was in a very poor state. When the ambulance arrived, the kindly neighbour called us. We fed and walked the dogs for a few days and got veterinary treatment for them while the situation was resolved. With persuasion a carer was arranged. However, this didn't work for long and the lady fell again. This time with the help of our inspectorate team we took the dogs into care and contacted a distant relative, the Village People, Social Services and the Safeguarding team. She was persuaded to recognise that 6 dogs were too many and she signed over 4 of them. We also spoke to all the neighbours some of whom became most helpful when they realised help was needed. One neighbour is a District Nurse and her daughter a vet nurse. We hear they and another friend often walk the 2 dogs for her. The dogs mean the world to her.



In November, the CAWO was part of a situation where cats had to be removed from a property where the owner had been found deceased by the police. 5 dogs had been taken out of the property prior to the RSPCA attending. Society ARO's (Animal Rescue Officers) and Gemma managed to contain the cats. The environment was unhygienic and the house was even falling apart. These animals had been neglected due to the owner's bad health. In total, 6 cats were removed from the property and needed checking by a vet. After care and attention these were all rehomed.

At the beginning of December, we received a call about a stray cat that had been in and out of a property and residents were worried about the cat and its health. The cat was taken to a local vet as it had seen that she was very unsteady on her back legs. The cat was chipped but sadly, the owner had died and therefore the next of kin relinquished ownership to the branch. Holly, the cat, has been in long term foster with a trustee since and is doing very well.

Throughout the year, we have continued to help provide food for our local food banks. This is to ensure animals are fed and to try and help keep them in their homes as much as possible. Each month, on average, we have helped to feed 40 cats and 40 dogs in Yeovil, between 10 – 20 animals in Glastonbury and around 25 cats and 25 dogs in Crewkerne.

2025 showed a similar or lower number of owners coming forward for assistance with neutering, only 14 more cats and far fewer dogs. There were a few miscellaneous animals including rabbits. Veterinary costs have increased and extra support has been offered. There is concern that the lack of numbers may be because owners are afraid to take their animals to the vets knowing they can't afford the costs. We could have taken in and rehomed instead, but it is better animal welfare to support animals with their caring owners. We only give a proportion of the cost unless it is a life-or-death emergency.



The pattern is worse for welfare help, 73 less cats and 123 less dogs. We are aware there are many more out there that need our help. As a result our expenditure is considerably reduced.

COMPARISON OF ANIMAL WELFARE NUMBERS AND COST

Welfare numbers over four years	**2025**	**2024**	**2023**	**2022**
Cats	357	430	372	332
Dogs	375	498	421	412
Rabbits/misc	4	5		1
Misc	7	18	50	19
Annual Total	**743**	**951**	**843**	**764**
Cost	**£59,083**	**£81,200**	**£74,774**	**£63,957**
Average per animal	**£79.52**	**£85.38**	**£88.70**	**£83.71**

Neutering numbers over the last four years	**2025**	**2024**	**2023**	**2022**
Cats	138	124	94	74
Dogs	100	153	119	253
Rabbits	1	0	1	0
Equines	2	1	0	3
Annual Total	**241**	**278**	**214**	**330**
Micro-chipping over last four years	**2025**	**2024**	**2023**	**2022**
Cats	109	110	109	127
Dogs	86	83	133	21
Annual Total	**195**	**193**	**242**	**148**

REHOMING

We are pleased to work with St Giles Animal Centre both boarding and veterinary practice, who care for and rehome all our animals. 67 cats and 20 dogs have gone to our PBE, (Private Boarding Establishment) St. Giles Animal Centre throughout the year for rehoming. They have been able to rehome 58 cats and 23 dogs. One cat was put to sleep on veterinary advice. The remainder wait their turn. This helps us to understand that in 2026, we may need to focus on further cat education to the public. We have also agreed facilities for grooming and behavioural assessment onsite thus promoting good welfare. The cost-effective veterinary clinic on site at St Giles is of further benefit for animal welfare and our costs.

VOLUNTEERS

We recognise that volunteers are a much-undervalued resource for any charity from the Trustees to the "runners around". We have volunteers at our shops, those who are providing animal welfare, PAT testing and Trustees. We believe this comes to approximately 20,000 hours in total. In a number of cases this will give friendship and company and training both in skills and confidence for a number of these. We cannot express our thanks sufficiently to all these people. We are trying to set up fostering and other assistance such as dog walking when someone is sick.

FUND RAISING

Our main efforts went into the promotion and income generated by the shops. We do have a small number of collection boxes in shops and cafes but as less people pay in cash this is reducing in value. We had a very generous anonymous donation in a box in Street. We are still receiving a share of the national Door to Door collection organised by the National Society. This year we received £20,409.24 after our small contribution to the Society support.

SOCIAL MEDIA

The Branch continues to operate its website, www.rspca-eastsomerset.org.uk, alongside active Facebook, Instagram and LinkedIn accounts. These channels remain an important way for us to share updates, promote our work, celebrate successes and engage with our local community.

Throughout 2025, our online presence continued to grow, with follower numbers increasing across our social media platforms. Instagram has been particularly valuable in promoting the four shops, helping us showcase clothing, accessories and other items in a more visual and engaging way. We have also increased our welfare posts to ensure that the holistic purpose of the branch is communicated and that real advice is given and the public understand how their donations help the bigger cause.

Marketing and promotion remain key priorities for 2026. With professional support and the involvement of a trustee with marketing experience, we are continuing to develop a clearer and more consistent public image for the Branch. This includes better communication of what we do, the animals and people we support, the impact we have locally, and the ways in which the public can help.

A new LinkedIn profile will also support this work by helping the Branch develop more professional and corporate engagement. This will provide a platform to build relationships with local businesses, potential sponsors, professional contacts, volunteers, funders and community partners. It will also allow us to share a more formal view of the Branch's work, impact and opportunities for collaboration.

A key focus for 2026 will be increasing awareness of the Branch's own local work, rather than relying solely on national RSPCA campaigns and advice. Our website and social media channels will be used to tell more local stories, highlight practical animal welfare activity, promote fundraising opportunities, showcase the Boutique, and build stronger online support.

By improving our digital presence, we aim to increase community engagement, grow public support, strengthen corporate relationships, and develop further opportunities for online fundraising and income generation.

RETAIL (INCLUDING ONLINE WITH EBAY)

A very disappointing year with all our shops generating lower income. All our shops are surrounded by a diverse population. Different shops will sell items at different values identifying the consumer base around each. The Trustees would like to thank all the staff and volunteers for their dedication to our work. Trustees know you put your heart and soul into generating our funds.

Crewkerne

Of our three this is the most challenging. We could almost repeat last year's comments as Crewkerne had a tough year yet again, with roadworks in and around the town water works and so on and affecting all the local businesses. Crewkerne shop has large windows offering a very good display area and therefore a high rate of sales on most occasions, electrical. Gross profit dropped from £31,000 to £15,960.

Glastonbury

Glastonbury shop sells anything. The shop has gone from strength to strength over the past couple of years but even so was a small figure down on last year. It is open seven days a week as Glastonbury has numerous events on most weekends, which the shop embraces and is an important part of the whole Glastonbury image. Goddess gatherings, fairy balls, the unique Frost Fayre as well as the traditional Glastonbury carnival. Gross profit rose from £77,000 to £81,268.

Somerton

Many staff and customers are still participants from when we opened the shop in 2012 or even when the Auxiliary RSPCA Somerton group started in the year dot. Somerton is a community hub, extremely well supported by a number of loyal volunteers and customers. We retain a strong team of staff, volunteers and a trustee who create a real community hub offering public benefit with time for everyone and their dogs. The income was almost identical to 2024 while the gross profit slightly decreased from £75,800 to £72,050.

South Petherton

We started the year with yet another flood during which we lost a lot of beautiful stock and cost a lot of time and money to reopen. With the downturn of the economic situation high value items were no longer being sought to sufficient extend. Trading had become very much online with customers no longer "going shopping" for such items. Spend was down and footfall was down resulting in the decision to terminate this lease when it came to an end in March 2026.

Yeovil

By the latter part of the year, it was clear the Yeovil shop in Coronation Avenue was not viable even with the recycling, and it would be necessary to close when the lease terminated in February 2026.

We identified a new shop in Middle St in Yeovil in August and signed the lease in December, much later than we would have liked. The remainder of the year was disappointing as there was lot to do, we had a severe leak from the roof, and the property was unusable for some months. We have to say the landlords were most helpful.

Ebay and other online trading

Since the change of government, we have seen a change in donations received that are suitable for this aspect of sale and it was clear this was failing to generate sufficient income to justify the outlay and time involved. Parcels were regularly returned and it became non-viable to continue with this and it was agreed to terminate this at the end of the year.

Warehouse and Distribution

The warehouse became overburdened with unsorted stock and in serious need of a strict clearance. December saw the appointment of a Distribution Manager to undertake an overhaul of the large amount of donations stored there. The cost of this was over the year was £54,700 meaning that although it served a valuable operation for the shops it was important to streamline this to maximum effect.

Health and Safety

While reviewing our procedures trustees commissioned a report into the safety of our operations at the shops and warehouse. We identified a need for improvement and our Distribution Manager, Sharon undertook and passed an IOSH course during the Christmas closure. Staff undertake training for health and safety online via our insurer's website. They are expected to renew this on a regular basis. All staff hold First Aid certificates. These were renewed at the beginning of 2025. At the end of 2025 following an Independent Health and Safety consultation the Distribution Manager completed an IOSH Health and Safety course.

We are pleased to confirm that:-

- The Branch will comply with all relevant regulations, which are designed to ensure good standards of health and safety at work.
- The Branch will ensure so far as is reasonably practicable:
- Safe and healthy work conditions
- Safe plant and equipment and systems of work

- Appropriate protective equipment and clothing will be provided in order to minimise risks where these are unavoidable. The Branch will provide such information, undertake training and supervision as are necessary to ensure compliance with current legislation
- 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 it is expected that all persons will behave in a responsible manner in order that the health and safety of everyone is ensured
- We will look to ensure 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

Human Resources

Trustees were concerned at the changes in the laws relating to employment. The current trustees do not have skill amongst them and were concerned that reviews had not been undertaken with such as staff contracts within the current law. As a result, after consideration and comparing three companies Auxilium Solutions were engaged to review our H R systems. They brought our processes up to current employment law unfortunately at a cost but the branch now has all processes in the correct format. They exposed the need for staff restructure. This has ensured all processes are up to date going forward.

Investment Policy

The Trustees reviewed the investment policy during the year. The decision was to continue not to invest in shares due to the level of risk. We are now receiving a reasonable rate of interest through the Cooperative bank. However, going forward it was agreed Trustees would undertake to invest in a fixed term bond with CAF (Charities Aid Foundation) at the earliest time. Due to ongoing concerns and lack of time this was not achieved. We are getting a reasonable return from Coop bank but trustees will attempt to review this further.

Risk Management

The branch monitors their risk Register and has identified their risk register needs reviewing. Currently the following risks have been identified and are being addressed:-

- Loss of income through fraud or theft
- Damage to reputation through fraud
- Damage to reputation through adverse publicity
- Risk of activities of RSPCA, the main Society
- Risk of reputation of RSPCA, the main Society
- Loss of income through outside forces, including severe inclement weather
- Risk of pandemic
- Insufficient Trustees to continue
- Insufficient skills to continue
- Insufficient funds to continue

- Managing risk for succession
- Insufficient volunteers to fundraise
- Severe changes in trading
- Risk of claims against volunteers
- Health, Safety and Welfare of volunteers and staff
- Risk of claims by volunteers or the public
- Risk of non-compliance e.g. GDPR or charity regulations

Having identified these risks, the charity will actively 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 need review to encourage more skilled persons to join the board of trustees to spread the workload and increase the skills. There are adequate monitors in place to mitigate financial loss and damage to reputation through error or fraud and to maintain the future financial viability of the Branch. This year has seen a full review of how we manage our risks, particularly our high dependence on the shops, of fraud or theft, Health and Safety was addressed at length. These will continue into 2026.

Reserves Policy

The Trustees reviewed the Reserves Policy to identify what was needed. This included consideration of the committed costs of the shops' leases and their respective break clauses. Trustees also considered salary costs, animal welfare and potential loss of income if shops closed again due to further pandemic. They took reputational damage into consideration also. The Branch has no animal centre and animal welfare support could be temporarily reduced or stopped. If stopped, it might damage the reputation of the Branch or the National Society. The staff consideration would be those employed at the shops. Therefore, the Trustees would be responsible for redundancy payments, the ongoing rents and winding up costs for these properties. The Branch is currently responsible for five shops, Somerton, Crewkerne, Glastonbury, South Petherton and Yeovil. The shops are a liability. Until a break clause the confirmed spends are basically the shop leases which cover the following time scale:-

Somerton	June 2030
Crewkerne	March 2031
Glastonbury	March 2031
South Petherton	March 2026
Yeovil	February 2026
New Yeovil	December 2028

It is also recommended that a minimum of six months operating costs are included in reserves.

Trustees are required to consider the length of the lease until a "break clause" when considering branch liabilities. In light of the disruption of trading at the end of 2025 this will influence income in early 2026. This is partly what reserves are for. Our current free reserves at the conclusion of 2025 were £407,819. Our reserves were considered adequate but will be reduced over late 2025 and into 2026. The Trustees consider these adequate funds.

Branch Polices

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

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

KEY MANAGEMENT AND PERSONNEL REMUNERATION

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

- Lee Chapman was paid £3,600 for undertaking preparation of the monthly accounts and wages.
- Jo Reynolds for professional media was paid £2,880 but Gift Aided most back to the branch

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 Lee Chapman who is the Branch's paid bookkeeper and Jo Reynolds who undertakes Facebook, Instagram and other media.

FUTURE PLANS

The trustees recognise the way forward for the charity is to become a Charitable Incorporated Organisation, CIO. Trustees have begun this process. However with no paid administrative staff to undertake this and the volume of work this entails along with upgrading the Human Resources it is hoped to conclude this by the end of 2026

- Transfer to CIO

- The Trustees will be making every effort to identify a new Treasurer
- The Trustees will continue to monitor the viability of the shops and review use of online sales
- Trustees and staff will explore other potential income streams
- It is intended to introduce Gift Aid later in the year
- The Branch is also keen to further promote and increase the service that it continues to deliver for animals in the local community
- Community education work including Action Days operated in conjunction with the Education team in hot spots identified by the CAWO and the Inspectorate
- Review and increase Branch use of the website and other media, although we recognise the need to populate this with more local information of what we do

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. 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 judgments and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on …….

…….	…….
M Baker	K Comber
Chair	Trustee

Independent examiners report to the Trustees of RSPCA Sout East Somerset Branch

I report to the trustees on my examination of the accounts for RSPCA South East Somerset Branch ("the charity") for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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 accounts to be reached.

……

Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of
Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: ……

RSPCA South East Somerset Branch
Statement of Financial Activities
For the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income:							
Donations and legacies	2	24,151	-	24,151	27,904	-	27,904
Charitable activities	3	9,345	-	9,345	11,655	-	11,655
Trading income	4	485,725	-	485,725	523,075	-	523,075
Investments	5	6,028	-	6,028	6,318	-	6,318
Total income		525,249	-	525,249	568,952	-	568,952
Expenditure:							
Trading expenditure	6	412,046	-	412,046	403,762	-	403,762
Charitable activities	7	167,739	317	168,056	175,106	2,826	177,932
Total expenditure		579,785	317	580,102	578,868	2,826	581,694
Net (expenditure)/income before transfers		(54,536)	(317)	(54,853)	(9,916)	(2,826)	(12,742)
Transfers between funds	16	-	-	-	-	-	-
Net movement in funds		(54,536)	(317)	(54,853)	(9,916)	(2,826)	(12,742)
Reconciliation of funds							
Total funds brought forward	16	474,584	317	474,901	484,500	3,143	487,643
Total funds carried forward		420,048	-	420,048	474,584	317	474,901

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

RSPCA South East Somerset Branch
Balance Sheet
As at 31 December 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible fixed assets	11	9,229		12,500	
Intangible fixed assets	12	3,000		4,000	
			12,229		16,500
Current assets					
Stock	13	5,106		5,867	
Debtors	14	14,463		7,647	
Cash at bank and in hand		422,363		465,830	
		441,932		479,344	
Liabilities					
Creditors falling due within one year	15	(34,113)		(20,943)	
Net current assets			407,819		458,401
Total net assets			420,048		474,901
The funds of the charity:					
Restricted funds	16		-		317
Unrestricted funds					
General	16	420,048		429,150	
Designated	16	-		45,434	
Total unrestricted funds			420,048		474,584
Total charity funds			420,048		474,901

The financial statements were approved by the Board of Trustees on …… and signed on their behalf by:

……
M Baker
Chair

RSPCA South East Somerset Branch
Statement of Cash Flows
For the Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movements in funds for the year		(54,853)	(12,742)
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	11 / 12	4,667	5,792
Finance Income	5	(6,028)	(6,318)
		(56,214)	(13,268)
Working capital adjustments:			
(Increase)/decrease in stock	13	761	4,216
(Increase)/decrease in debtors	14	(6,816)	(534)
Increase/(decrease) in creditors	15	13,170	(4,495)
Net cash flow from operations		(49,099)	(14,081)
Cash flows from investing activities			
Interest received	5	6,028	6,318
Purchase of tangible fixed assets	11	(396)	(15,609)
Purchase of intangible fixed assets	12	-	(5,000)
Net cash flow from investing activities		5,632	(14,291)
Net (decrease)/increase in cash and cash equivalents		(43,467)	(28,372)
Cash and cash equivalents at the beginning of the reporting period		465,830	494,202
Cash and cash equivalents at the end of the reporting period		422,363	465,830

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with 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) – (Charities SORP FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Income from donations is recognised on a cash basis, in the year the income is physically received, except when the donors specify that they must be used in future accounting periods or donor conditions have not been fulfilled, then the income is deferred.

Income from the shops are recognised at the point of sale. Goods donated for resale are included as trading income when sold. The value of services provided by volunteers has not been provided.
Income from investments constitutes bank interest and is recognised in the year to which it relates to.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The charity's operating costs include rehoming and welfare costs, shop and other trading expenses and expenditure on publicity and fundraising. These are allocated to costs and expenditure on charitable activities' in the statement of financial activities as appropriate. Indirect support costs and governance costs are included under charitable activity expenditure.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Leasehold property improvements	over lease of the property
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	25% reducing balance

Tangible fixed assets for use by the charity are capitalised where the cost is greater than £150 and their expected useful life exceeds one year.

1.5 **Intangible fixed assets and amortisation**

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Website	5 years straight line

Intangible fixed assets are recognised to the extent that the technical, commercial, and financial feasibility can be demonstrated.

1.6 **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Stock is calculated on a first in, first out basis.

In line with the charities SORP FRS 102, it is considered that the costs of valuation of goods donated for resale outweighs the benefits to users of the financial statements and therefore donated goods are recognised when sold.

1.7 **Debtors**

Trade debtors and accrued income are recognised at the settlement amount due after any trade discount offered and any impairment necessary. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 **Taxation**

As a registered charity, the company is exempt from corporation tax and capital gains tax but not Value Added Tax. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.11 **Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has operating leases for the premises in which they operate their shops. The title of the leased premises remains with the lessor.

1.12 **Fund accounting**

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.13 **Pension**

The Charity operates a defined contribution pension scheme. Contributions are expensed as they become payable.

1.14 **Services in kind**

On receipt, services in kind are recognised on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.15 **Financial instruments**

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

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. 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.

2 Donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations	3,624	-	3,624	6,031	-	6,031
Subscriptions	118	-	118	140	-	140
Door to door	20,409	-	20,409	21,733	-	21,733
Total	24,151	-	24,151	27,904	-	27,904

3 Charitable activity income

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Rehoming income	9,345	-	9,345	11,655	-	11,655
Total	9,345	-	9,345	11,655	-	11,655

4 Other trading activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Shop income by RSPCA branch shops						
Crewkerne	100,786	-	100,786	105,346	-	105,346
Glastonbury	184,533	-	184,533	182,150	-	182,150
Somerton	136,674	-	136,674	136,496	-	136,496
South Petherton	19,912	-	19,912	34,996	-	34,996
Yeovil	24,398	-	24,398	33,316	-	33,316
Ebay and online	18,936	-	18,936	25,148	-	25,148
Recycling and other	486	-	486	5,623	-	5,623
	485,725	-	485,725	523,075	-	523,075

5 Investment income

	Unrest-ricted £	Restrict-ed £	Total 2025 £	Unrest-ricted £	Restrict-ed £	Total 2024 £
Bank interest	6,028	-	6,028	6,318	-	6,318
Total	6,028	-	6,028	6,318	-	6,318

6 Individual shop costs

2025	Crewkerne £	Glastonbury £	Somerton £	South Petherton £	Yeovil £	Online & Ebay £	Warehouse & other £	Total 2025 £
Rent	13,582	12,784	11,500	6,600	5,304	1,200	7,800	58,770
Rates and water	856	712	765	532	634	-	1,495	4,994
Electricity	1,765	1,469	1,629	1,004	1,022	-	555	7,444
Telephone	1,096	228	252	317	622	60	-	2,575
Wages	50,228	74,886	43,353	25,773	37,752	19,168	34,501	285,661
Repairs	1,336	804	864	228	1,062	-	497	4,791
Other	11,574	6,289	5,336	908	3,389	111	10,681	38,288
Goods for resale	2,113	6,118	925	158	209	-	-	9,523
	82,550	103,290	64,624	35,520	49,994	20,539	55,529	412,046

2024	Crewkerne £	Glastonbury £	Somerton £	South Petherton £	Yeovil £	Online & Ebay	Warehouse & other	Total 2024 £
Rent	14,572	14,289	11,500	6,200	4,968	1200	7,800	60,529
Rates and water	671	608	575	412	246	-	1,608	4,120
Electricity	1,832	1,231	1,698	1,286	916	-	- 1,134	5,829
Telephone	695	140	261	437	458	150	- 204	1,937
Wages	46,296	72,365	39,733	30,290	37,776	18,238	35,594	280,292
Repairs	654	1,279	381	45	557	-	624	3,540
Other	7,293	3,900	5,857	1,119	2,416	1890	6,463	28,938
Goods for resale	2,420	10,915	675	-	-	396	4,171	18,577
	74,433	104,727	60,680	39,789	47,337	21,874	54,922	403,762

Expenditure in relation to the current and prior year was all unrestricted.

7 Expenditure on charitable activities

	Unrest-ricted £	Restrict-ed £	Total 2025 £	Unrest-ricted £	Restrict-ed £	Total 2024 £
Direct costs						
Neutering	23,296	317	23,613	27,076	823	27,899
Veterinary welfare	78,602	-	78,602	79,310	2,003	81,313
Kennels	34,473	-	34,473	47,600	-	47,600
Microchips	647	-	647	619	-	619
Advertising	3,631	-	3,631	3,171	-	3,171
Insurance	2,021	-	2,021	453	-	453
Printing, stationery and office supplies	195	-	195	319	-	319
Other expenses	13,003	-	13,003	3,215	-	3,215
Depreciation	3,667	-	3,667	4,792	-	4,792
Amortisation	1,000	-	1,000	1,000	-	1,000
Total direct costs	160,535	317	160,852	167,555	2,826	170,381
Governance and support costs						
Independent examination	1,500	-	1,500	3,150	-	3,150
Accountancy	2,104	-	2,104	801	-	801
Bookkeeping	3,600	-	3,600	3,600	-	3,600
Total governance and support costs	7,204	-	7,204	7,551	-	7,551
Total	167,739	317	168,056	175,106	2,826	177,932

8 Net incoming resources before transfers

	2025 £	2024 £
Net incoming resources for the period are stated after charging		
Depreciation	3,667	4,792
Amortisation	1,000	1,000
Operating leases	58,770	60,529
Accountants remuneration		
Independent examination fee	3,300	3,150
Other services	304	801

9 Employees

Employment costs

	2025	2024
	£	£
Wages and salaries	279,787	271,615
Social security costs	15,979	12,323
Pension contributions	4,583	4,152
	300,349	288,090

The average monthly head count was 17 staff (2024: 16 staff).

No employee received remuneration of more than £60,000 in the period (2024: none).

The key management personnel of the charity is considered to be the area retail manager. The total costs to the charity of employee benefits (including employer national insurance and employer pension costs) for key management personnel were £39,125 (2024: £36,518).

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension costs charge for the year represents contributions payable by the company to the scheme. Contributions totalling £868 (2024: £816) were payable to the scheme at the end of the year and are included in creditors.

10 Trustee expenses and related party transactions

Trustees received no remuneration in either the current or the prior year for their work as trustees.

During the year, the charity made the following related party transactions:

£3,600 (2024 - £3,600) was paid to a trustee, L Chapman, during the year for bookkeeping services. At the balance sheet date the amount owed to L Chapman was £300 (2024 - £300)

£2,880 (2024 - £7,880) was paid to a trustee, J Reynolds, during the year for marketing and media services. At the balance sheet date, the amount owed to J Reynolds was £288 (2024 - £nil)

These payments made to the trustees are permitted by the charity's governing document.

Three relatives of Mr P Farley, a trustee of the charity (until 17 June 2025), were employed by the branch during the year. Their total employee remuneration was £69,972 during the year (2024 - £68,689) and expenses totalling £nil (2024 - £nil) were reimbursed.

During the year, the Branch received door-to-door grant income from the RSPCA national society of £20,409 (2024: £21,733) and donations and subscriptions of £718 (2024: £737). In addition, payments for insurance and other items amounting to £3,799 (2024: £200) were made by the Branch from RSPCA trading.

11 Tangible fixed assets

	Leasehold property improvements £	Motor vehicles £	Fixtures, fittings & equipment £	Total £
Cost				
At 1 January 2025	21,717	15,000	36,846	73,563
Additions	-	-	396	396
Disposals	(3,461)	-	-	(3,461)
At 31 December 2025	18,256	15,000	37,242	70,498
Depreciation				
At 1 January 2025	21,104	3,750	36,209	61,063
Charge for the year	613	2,813	241	3,667
Eliminated on disposal	(3,461)	-	-	(3,461)
At 31 December 2025	18,256	6,563	36,450	61,269
Net book value				
At 31 December 2025	-	8,437	792	9,229
At 31 December 2024	613	11,250	637	12,500

12 Intangible fixed assets

	Website	Total
	£	£
Cost		
At 1 January 2025	5,000	5,000
At 31 December 2025	5,000	5,000
Amortisation		
At 1 January 2025	1,000	1,000
Charge for the year	1,000	1,000
At 31 December 2025	2,000	2,000
Net book value		
At 31 December 2025	3,000	3,000
At 31 December 2024	4,000	4,000

13 Stock

	2025	2024
	£	£
Stock held at shops	4,152	5,419
Veterinary stock	954	448
	5,106	5,867

14 Debtors

	2025	2024
	£	£
Trade debtors	2,188	3,998
Prepayments	6,781	2,644
VAT recoverable	5,494	1,005
	14,463	7,647

15 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	27,238	12,840
Other creditors	868	816
Accruals	6,007	7,287
	34,113	20,943

16 Summary of movement in funds

	Opening Balance 1 Jan 2025 £	Income £	Expenditure £	Transfers & gains/(losses) £	Closing Balance 31 Dec 2025 £
Restricted funds					
Out of area welfare	317	-	(317)	-	-
Total restricted funds	317	-	(317)	-	-
Unrestricted funds					
General fund	429,150	525,249	(579,785)	45,434	420,048
Designated - Animal welfare	15,434	-	-	(15,434)	-
Designated - Shop van	30,000	-	-	(30,000)	-
Total unrestricted funds	474,584	525,249	(579,785)	-	420,048
Total funds	474,901	525,249	(580,102)	-	420,048

Summary of movement in funds - 2024

	Opening Balance 1 Jan 2024 £	Income £	Expenditure £	Transfers & gains/(losses) £	Closing Balance 31 Dec 2024 £
Restricted funds					
Out of area welfare	3,143	-	(2,826)	-	317
Total restricted funds	3,143	-	(2,826)	-	317
Unrestricted funds					
General fund	396,956	568,952	(569,302)	32,544	429,150
Designated - Van	30,000	-	-	(30,000)	-
Designated - Animal welfare	25,000	-	(9,566)	-	15,434
Designated - Shop van	30,000	-	-	-	30,000
Designated - Equine welfare	2,544	-	-	(2,544)	-
Total unrestricted funds	484,500	568,952	(578,868)	-	474,584
Total funds	487,643	568,952	(581,694)	-	474,901

General funds represents ‘free’ reserves after allowing for all designated funds.

The designated funds represent the money trustees wish to spend directly on equine welfare, animal welfare, shop van, and welfare van.

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

17 Analysis of assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Tangible assets	9,229	-	9,229
Intangible assets	3,000	-	3,000
Current assets	441,932	-	441,932
Current liabilities	(34,113)	-	(34,113)
	420,048	-	420,048

Analysis of assets between funds - 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Tangible assets	12,500	-	12,500
Intangible assets	4,000	-	4,000
Current assets	479,027	317	479,344
Current liabilities	(20,943)	-	(20,943)
	474,584	317	474,901

18 Financial commitments

At 31 December 2025 the charity was committed to making the following payments under non-cancellable operating leases:

	2025 £	2024 £
Operating leases which expire:		
Premises:		
Within one year	58,396	28,542
2-5 years	232,584	53,000
	290,980	81,542