t

RSPCA Surrey East Branch
Registered Charity No. 202280

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

FOR THE

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SURREY EAST BRANCH

CONTENTS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 3

REFERENCE AND ADMINISTRATIVE DETAILS....3
STRUCTURE, GOVERNANCE AND MANAGEMENT 5
TRUSTEES' RESPONSIBILITIES....5
OBJECTIVES AND ACTIVITIES 5
PUBLIC BENEFIT 6
ADVANCEMENT OF ANIMAL WELFARE 6
CHARITABLE ACTIVITIES PURSUED FOR THE PUBLIC BENEFIT....7
PRINCIPAL RISKS AND UNCERTAINTIES 7
HEALTH & SAFETY 8
FINANCIAL REVIEW....8
RESERVES POLICY....8

CHARITABLE ACTIVITIES 10

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES 15

STATEMENT OF FINANCIAL ACTIVITIES 16

FOR THE YEAR ENDED 31 DECEMBER 2023 16

BALANCE SHEET 18

NOTES TO THE FINANCIAL STATEMENTS 19

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

CHARITY NUMBER:	202280
TRUSTEES:	Mr G Barford (Resigned June 2023) Mr J Bassil (Co-opted from August 2023 and resigned March 2024) Mrs K Caulkin (Vice-Chair) Miss S Dalton (Treasurer) Mr R Ings Mrs A Kortenray (Membership Secretary) Miss S Kortenray (Secretary) Mr R Osborne (Chair)
PRINCIPAL ADDRESS:	RSPCA Surrey East Branch C/O RSPCA Headquarters Parkside Building Chart Way Horsham RH12 1XH
INDEPENDENT EXAMINER:	David Wheeler FCCA Cheeld Wheeler & Co Chartered Certified Accountants Redhill Chambers 2d High Street Redhill Surrey RH1 1RJ
BANKERS:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ United Trust Bank One Ropemaker Street London, EC2Y 9AW Nationwide Building Society Nationwide House Pipers Way Swindon Wiltshire, SN38 1NW
HR Consultants	Acton Jennings 53 Westfield Road

	Wakefield WF4 6HU
Payroll Services	Three Counties Payroll Unit 14, Elgar Business Centre Moseley Road Hallow Worcester WR2 6NJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA subject to its rules for branches (as updated in 2012).

Trustees are appointed to the committee by election by branch members at the Annual General Meeting. The committee consists of at least five and not more than fourteen eligible branch members, plus up to three co-opted members (who need not be branch members). The committee may appoint a replacement committee member from eligible branch members to fill any casual vacancy. Induction and training is provided by the RSPCA.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual 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 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 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 accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping proper 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 charity rules. 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.

OBJECTIVES AND ACTIVITIES

The objectives of the Royal Society for the Prevention of Cruelty to Animals are to promote kindness and to prevent or suppress cruelty to animals. The objects of the branch are to promote the work and objects of the RSPCA, with particular reference to the local area of the branch, by all lawful means and in accordance with the policies of the RSPCA.

The main activities of the branch are:

- Providing accommodation and necessary veterinary care for animals rescued by RSPCA Inspectors and RSPCA Animal Rescue Officers;
- Financial assistance to eligible owners who cannot afford to pay the full cost of their animals' veterinary treatment and/or neutering;
- Undertaking home visits for potential adopters and post-homing visits;
- Supporting the work of regional RSPCA centers;
- Raising funds to meet the cost of this work – collections, donations and legacies. The RSPCA receives no government funding.

During 2023, we employed a Branch Manager from May 2023. This is the first member of staff employed by the branch.

PUBLIC BENEFIT

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 public benefit guidance published by the Commission.

ADVANCEMENT OF ANIMAL WELFARE

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

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty or suffering to animals and are undertaken to further these purposes for the public benefit.

CHARITABLE ACTIVITIES PURSUED FOR THE PUBLIC BENEFIT

We support our local RSPCA Inspectors by taking in, where we can, and free of charge, mistreated or abandoned and injured animals. The RSPCA 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 subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control companion animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

We take in, free of charge, lost and injured animals. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

PRINCIPAL RISKS AND UNCERTAINTIES

The trustees actively review the risks which the branch faces on a regular basis through regular meetings of the trustees which cover operational and financial reviews. The trustees also examine other operational and business risks which the branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Insufficient Trustees for the branch to continue
- Insufficient trustee/staff/volunteers to undertake the activities of the branch including fund raising
- Non-compliance with regulations
- Loss of income
- Insufficient income generation
- Loss/reduced reputation

HEALTH & SAFETY

We are committed to maintaining high standards of health and safety and have a policy in place which outlines the ways in which we will achieve this. This policy is reviewed regularly to take account of changes.

FINANCIAL REVIEW

Our income was £120,532 (2022: £63,295) and our expenditure £57,626 (2022: £32,923) resulting in an excess of income over expenditure of £62,906 (2022: £30,372).

In 2023, the Branch's income was significantly increased due to the receipt of £49,040 from a legacy, and we are very grateful for being remembered in this way by Mr Philip Reginald Ralphs.

At 31st December 2023 we held reserves of £210,408,(2022: £147,503), of which £40,000 is in restricted funds and £170,408 in general funds.

Our reserves and investment policy is to hold a suitable level of reserves. We do not knowingly invest in anything which causes harm to animals.

RESERVES POLICY

The reserves policy of the society is to maintain a level of unrestricted funds, not committed or invested in tangible fixed assets (free reserves), that will enable the charity to ensure a continuity of activity and the ability to adjust, in a measured way, to any significant changes in resources.

The trustees estimate that an appropriate level of unrestricted reserves will be three years running costs. Should no new funds come into the charity, three years is felt to be the length of time needed to significantly increase our fundraising and therefore a reserve of this level is felt necessary to maintain our current level of support to beneficiaries.
Our existing level of unrestricted reserves is 2 years 11.5 months of expenditure.

THE BOARD OF TRUSTEES APPROVED THIS REPORT ON 14 MAY 2024

…….
R Osborne – Honorary Chairman

CHARITABLE ACTIVITIES

The main ways in which RSPCA Surrey East fulfils its charitable objects are by supporting the Inspectorate and providing financial assistance for members of the public within the branch area to subsidise neutering and veterinary treatment. Up until June 2023, we also provided pet food to local food banks to help those who are struggling with the cost of living.

During 2023, we offered assistance to the Inspectorate and Animal Collection Team on seven occasions (2022: 13) of which four were taken up. The assistance offered included covering the cost of temporary private boarding due to lack of capacity in the animal centres run by the RSPCA National Society. The branch also provides support to the Inspectors by funding the cost of animals collected by the RSPCA and taken to Wildlife Aid in Leatherhead, (a charity which specialises in the rehabilitation and release of wildlife). This project provides a local solution of where to take injured and sick wildlife which reduces the suffering to the animals and also reduces the travelling time of the Inspectors and Animal Collection Officer, so enabling them to help more animals in need. We are very grateful to our colleagues at RSPCA Guildford and Epsom for providing the administration for the scheme. In 2023, the branch spent £50 (2022: £1,317) on this project. The reduction in support is due to changing priorities introduced by RSPCA National Society in relation to the collection of wildlife.

We also promote the protection of wildlife from harm by taking part in an annual litter pick at Earlswood Lakes in conjunction with the Great British Spring Clean.

To help reduce the risk of unwanted puppies and kittens (both cat and rabbit), the branch neutered 54 animals (2022:23) during the year. This was split between 32 dogs, 19 cats and 3 rabbits. As a rule during 2023, the branch did not support the cost of neutering cats as such cases are referred to Cats Protection who are the experts for caring for cat welfare needs although during the year we did neuter 19 cats. This policy has changed in 2024, as the Cats Protection have withdrawn their subsidised neutering scheme.

The biggest area of support currently provided by the branch is to help those on means tested benefits within our branch area with the cost of emergency veterinary treatment. During the year, the branch helped 118 treatments for animals (2022: 93) (69 dogs, 45 cats and 2 other types of animals) to receive much needed veterinary care.

Between June 2020-2023, the branch has supported the local foodbanks by offering a supply of cat and dog food as required by the individual banks, delivered to their doors within the time frame requested. Unfortunately, this service ceased in June 2023 due to the Trustee who ran this project stepping down as a Trustee. However, we do hope that we can restart the project soon. This project was made possible through the very generous grant of £499.65 from the Katherine Martin Trust and VIP Lifelines vouchers which were received from Pets at Home. Through these two sources, the branch donated £840.65 (2022: £1302) worth of pet food. The foodbanks themselves believe that the support prevented the surrender or

abandonment of a number of pets that would have been brought on by a lack of household funds to pay for their meals.

The branch also supports the other work of the RSPCA by the supply of pet food to Milbrook animal centre and facilitating the purchase of a new floor at Leybourne Animal Centre.

Chair's Statement for 2023

As has become customary I'd like to start my Chair's report by collectively thanking all my fellow Trustees for another year of commitment, hard work, and enthusiasm for animal welfare. I recognise and appreciate the support provided by my colleagues to me and each other. Especially as the last 12 months have seen changes to the world around us which have negatively impacted our animal friends. Two that immediately spring to mind are the new war in Israel and the UK ban on XL Bully dogs. I'm glad to say that these challenges have been met with a steely determination from everyone who believes in a world where all animals are respected and treated with kindness.

First year with our new Branch Manager

- Improved our website/communication
- Improved our AWA processes
- Pulled together our new cat boarding agreement with RSPCA Ashford and RSPCA Canterbury
- Developed our new Trustee, volunteer, and staff Induction Packs

The Branch Manager made a real difference this year but sadly resigned due to making the decision to move to Scotland with their family. We have embarked on a new recruitment campaign to find a replacement and hope to have someone in post by late May/early June. I'd like to take this opportunity to thank our outgoing branch manager for all their hard work and recognise how much their help and support has moved our Branch forward.

I'd like to thank Kate Caulkin, my Vice-Chair, for her unwavering guidance and support to the Branch Manager and fulfilling the line manager role required. With this being the first year of our Branch Manager role there has been a lot to work through. I'd also like to thank Kate for being my counsel and sounding board for my ideas and helping me shape my thoughts for the future of our Branch.

I'd also like to show my appreciation for our Honorary Treasurer, Susan Dalton, who not only had to deliver her usual treasurer duties throughout the year but supported the Branch with administering the payroll, pension, and other financial activities for our Branch Manager role.

Despite our recruitment efforts we continue to operate without a permanent Branch Secretary on the Board, and I would therefore like to recognise the continued selflessness, hard work and diligence from both Sara Kortenray and Annie Kortenray to temporarily cover the duties and activities required for this role.

This year we finally signed the Grant Agreement with the National Society to release the £75,000 left to the Surrey East Branch by the Friends of South Godstone. This means we can now move forward with the recruitment of our new Animal Welfare Officer role in 2024 once we have become a CIO.

The Surrey East Branch voted to be one of the “early adopters” of the new CIO status which will provide the branch with greater clarity of the Society rules and how we conduct ourselves as well as removing the personal liability on the Trustees and therefore making the role more attractive and with less risk. I hope we will have become a CIO by the middle of 2024.

We also welcomed a new volunteer, Georgina Day, to the branch. Georgie already volunteers for Wildlife Aid Foundation in Leatherhead and is looking to expand her network. Georgie is a successful Senior Project Manager with an IT background, and we are working with her to help create our Digital Strategy and better digital content to engage with our community.

Sadly, at the AGM last June, after a dedicated service to the Branch Graham Barford decided to step down as a Trustee. I’d like to thank Graham for all his support over the years and for volunteering with Ray Ings to administer and deliver support to our local Food Banks throughout the pandemic. I know this selflessness from Graham helped a huge number of families look after their pets at an incredibly difficult time for us all.

In the Autumn the Trustees were approached by the RSPCA Purley, Caterham, and District Branch about a potential merger. The Purley Branch are looking to dissolve their Branch, but Trustees voted against a full merger and instead we have negotiated with the Purley Branch to enact a boundary change to adopt the north Surrey area back into the Surrey East Branch area. The Surrey East Branch have worked hard with the Purley Branch, the South London Branch, and the National Society to protect animal welfare in the area of the dissolving Branch. The South London Branch have decided to merge with the remaining Purley Branch area and I’m looking to building a close
relationship with the South London Branch going forward.

The Branch continues to support the inspectorate and provide AWA to our community. This year we have helped 173 animals and given £29,044 in financial assistance to ensure we protect the welfare of animals. Our Branch Manager has ensured that we are able to provide a better, more timely service to our community. I’d like to thank Ray Ings for continuing to act as the Branch’s Animal Welfare Advocate offering expert advice to the Branch Manager or his fellow Trustees and also for his role as our Branch Representative to the South-East Regional Board. I also like to recognise Ray’s wider role in 2023 as the Vice-Chair of the South-East Regional Board.

Our Branch has continued to receive excellent advice and guidance from our National Society’s Branch Partnership team and especially Sarah Piggott as our Senior Branch Partnership Manager.

The trustees were very sad to hear the news that Ellie Unmack passed away peacefully at her home on Sunday, 5 February. Ellie had a tremendous passion for animal welfare and was deeply involved with the branch for many years serving at different times as Chair and Treasurer. She also served on the RSPCA National Council. She was dedicated, incredibly hard working, and would go from manning collecting boxes to going home to care for case

horses that local inspectors had brought to her. In recognition of her dedication to animal welfare, Ellie was awarded the Queen Victoria Silver Award in the RSPCA 2018 Honour's list.

Looking forward in early 2024 it is planned that all the Trustees locked themselves in a room for a day to discuss our vision, our mission, our strategic priorities for 2024, our ambitions and our values. All these will create our strategy for the Branch and I'm looking forward to being able to present these at our next AGM.

Finally, I'll end my Chair's statement with two closing remarks:

- I'm proud of our achievements
- I'm confident over our future

Richard Osborne
Chair
Surrey East Branch

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SURREY EAST BRANCH

I report to the trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals Surrey East Branch for the year ended 31 December 2023.

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

I report in respect of my examination of the Branch's accounts as required 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 Act.

Independent examiner's statement
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 Branch as required by section 130 of the Act; or

2. That accounts do not accord with those records; or

3. That accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

David Wheeler
David Wheeler - Independent Examiner

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ Dated:

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted	Restricted	TOTAL 2023	TOTAL 2022
				£	£
INCOME					
Donations and voluntary income	2	34,202	40,000	74,202	62,112
Income from other activities	3	43,218	0	43,218	213
Investment income	4	3,211	0	3,211	970
TOTAL INCOME		**80,532**	**40,000**	**120,532**	**63,295**
EXPENDITURE					
Costs of raising funds	5	59	0	59	0
Charitable activities	6	46,104	0	46,104	31,689
Governance costs	7	11,463	0	11,463	1,235
TOTAL EXPENDITURE		**57,626**	**0**	**57,626**	**32,924**
NET INCOME / (EXPENDITURE) FOR THE YEAR		22,905	40,000	62,905	30,372
RECONCILIATION OF FUNDS					
TOTAL FUNDS AT 1 JANUARY 2023		147,503	0	147,503	117,131
TOTAL FUNDS AT 31 DECEMBER 2023		170,408	40,000	210,408	147,503

BALANCE SHEET
31 DECEMBER 2023

	Notes	2023	2022
		£	£
CURRENT ASSETS:			
Debtors		58	324
Accrued income		1448	802
Cash at bank		212,846	148,630
TOTAL CURRENT ASSETS		**214,532**	**149,756**
CURRENT LIABILITIES:			
Creditors: Amounts falling due within one year			
Sundry creditors and accruals		3,944	2,252
NET CURRENT ASSETS			
NET ASSETS		210,408	147,503
THE FUNDS OF THE CHARITY:	10		
General accumulated fund		170,408	147,503
Restricted fund		40,000	0
TOTAL FUNDS		**210,408**	**147,503**

ON BEHALF OF THE CHARITY:

.....

R Osborne

……..
S Dalton
Approved by the Charity on 14 May 2024

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

Basis of accounting
These financial statements have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Accounting Practice (Charity SORP FRS102), the Charities Act 2011 and applicable United Kingdom accounting standards.

The particular accounting policies adopted are described below and are consistent with previous years unless otherwise stated.

The society constitutes a public benefit entity as defined by FRS102.

Income
All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Lifeline Vouchers received from Pets at Home are included as income when spent, with the accompanying expenditure also included.
- Membership subscriptions are accounted for when received.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Legacies are accounted for when the funds are received.
- Grant income is treated as income in the year it is received.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

- Charitable expenditure comprises those costs incurred by the charity in

the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including the salary costs of the Branch Manager.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.

- Equipment costs are treated as expenditure in the year they are incurred and no depreciation is applied.

- Salary costs – RSPCA Surrey East employed one part time member of staff from May 2023 (until February 2024). During 2023, the total amount spent on salary was £8,165 and £301 was paid on Employer's national insurance.

- Pension Costs – The cost of providing retirement pensions and related benefits is charged to expenses over the periods of the employee's employment and during 2023 totalled £115.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Committee for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023	2022
		£	£
2	**DONATIONS AND VOLUNTARY INCOME**		
	Collections and boxes	0	210
	Door to door collections (share from HQ)	23,094	23,218
	Donations	1,616	2,735
	Legacies	49,040	35,500
	Membership	352	449
		74,102	62,112
3	**INCOME FROM OTHER ACTIVITIES**		
	Fundraising events	219	196
	Commission from pet insurance sales	0	17
	Grant for Animal welfare officer – restricted income	40,000	0
	Grants from other branches	2,400	0
	Grants from other organisations	600	0
		0	0
		43,219	213
4	**INVESTMENT INCOME**		
	Bank interest	3,211	970
		3,211	970
5	**EXPENDITURE ON RAISING FUNDS**		
	Fundraising costs	59	0
		59	0
6	**CHARITABLE ACTIVITIES EXPENDITURE**		
	Veterinary fees and microchips (excluding foster animals), homeless animal costs, wildlife care, and provision of support for Inspectors and Rescue Officers	29,044	23,422
	Fostering	0	1,589
	Insurance	216	943
	Branch contribution to regional fund and legacy processing costs	13,599	2,428
	Donations to other charities	3,245	3,306
		46,104	31,689

The notes form part of these financial statements

7	**GOVERNANCE COSTS**		
	Independent examiner's fee	900	840
	Annual General Meeting	110	99
	Printing, stationery, telephone & postage	778	180
	Data protection fee	35	35
	Bank charges	60	81
	Staff costs	9,580	0
		12,243	1,235

2 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation. The Trustees Ann Kortenray and Sara Kortenray are mother and daughter. Sara Kortenray is a signatory on the bank accounts, but Ann Kortenray is not.

Related party transactions have included:

- £40,000 received from the National Society of the RSPCA as a grant to use to employ an Animal Welfare Officer.

3 EMPLOYEE REMUNERATION AND PENSION

RSPCA Surrey East employs one part time member of staff who earns less than £60k. A NEST defined contribution pension scheme is in place.

4. VOLUNTEERS

RSPCA Surrey East are very grateful to the volunteers who helped the branch this year which included running our bookcase, providing art work and publicity materials and supporting us at our annual litter pick.

The notes form part of these financial statements

1. 5. TAXATION

As a charity, the society benefits from various exemptions from taxation afforded by tax legislation and is therefore not liable to corporation tax on income or gains falling within those exemptions. Recovery is made from receipts under Gift Aid. Expenditure subject to VAT which is not recoverable by the Branch is shown inclusive of the VAT.

6 MOVEMENTS IN FUNDS

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Unrestricted fund - General	147,503	80,532	57,626	0	170,408
Restricted fund - AWO	0	40,000	0	0	40,000
Total funds	**147,503**	**120,532**	**57,626**	**0**	**210,408**

7 SUMMARY OF FUNDS AT 31 DECEMBER 2023

	Unrestricted £	Restricted £	TOTAL £
Debtors	58	-	58
Accrued income	1,448	-	1,448
Cash at bank	172,846	40,000	212,846
	174,352	40,000	214,846
Creditors	(3,944)	-	(3,944)
Total funds	170,408	40,000	210,408

The notes form part of these financial statements