

RSPCA NORFOLK WEST BRANCH CIO
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

Registered Charity No. 1211126

Company No. CEO38350

RSPCA NORFOLK WEST BRANCH CIO

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RSPCA NORFOLK WEST BRANCH CIO

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

Charity registration number: 1211126

Company number: CE038350

Trustees

Kenneth Hood (Appointed 30 April 2025)

Emily Newell

Samantha Mason-Allen

Penny Andrews

Marie Hayes MBE

Lynsey Wrona

Robert Hind

Chairperson

Timothy Arthur

Key management personnel

Carl Saunders, Branch Manager

Pam Sayers, Financial Controller

Emily Cole, Animal Centre Manager

Principal office

Eau Brink Road

Eau Brink

Tilney All Saints

Kings Lynn

Norfolk

PE34 4SQ

Independent Examiner

I A Barlow FCCA

Sexty & Co

124 Thorpe Road

Norwich

NR1 1RS

Bankers

Barclays Bank

HSBC

Insignis

RSPCA NORFOLK WEST BRANCH CIO

TRUSTEES' REPORT FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

The Trustees present their report and the financial statements of the Charitable Incorporation Organisation (CIO) for the period 1 April 2025 to 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the CIO.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Norfolk West Branch CIO is governed by its foundation model constitution and was registered with the Charity Commission on 26 November 2024, registration number 1211126, as a Charitable Incorporated Organisation (CIO) whose primary objects as stated on page 2.

Related parties

The RSPCA Norfolk West Branch is a registered charity (No 206572) and is part of the nationwide RSPCA organisation.

Method of appointment or election of trustees

Trustees are appointed at the AGM for a term of one year. They are required to retire and be re-appointed each year. A list of proposed nominees is produced in advance of the meeting. A committee meeting is held following the AGM to appoint officers. The rules state that there must be at least 5 members on the committee but not more than 14 members. The committee may also co-opt up to 3 further members during the course of the year providing that the maximum number is not breached.

Induction and training of trustees

The policies and procedures for the induction and training of trustees is available from headquarters and will be adopted by this branch.

Organisational structure and decision making

Risk management

The trustees are continuing to look at major risks faced by the CIO and will take all necessary steps to mitigate these wherever necessary. The trustees have identified and evaluated risks affecting the Branch and has set in place policies and procedures based on guidelines issued by RSPCA Head Office and the Charity Commission to mitigate the risks where possible. The operation and relevance of these policies and procedures is reviewed regularly.

RSPCA NORFOLK WEST BRANCH CIO

TRUSTEES' REPORT (continued) FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

Structure, governance and management (continued)

Policies and objectives Objects and public benefit

The RSPCA Norfolk West Branch is an incorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals carrying out its direct animal welfare work in the geographical area for which the Branch is responsible.

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular references to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of their objectives and activities for the year to ensure they remain focused on their charitable aims and continue to deliver benefits to the public.

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

OBJECTIVES AND ACTIVITIES

Objectives of the CIO

The main objectives of the branch are:

- To support the local inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away and by so doing, assist the inspectors in their work of rescuing animals in distress and enforcing laws against cruel mistreatment of animals in England and Wales.
- To re home dogs, cats, rabbits and small mammals that come into the care of the branch from the public, inspectors or strays by way of the dog warden. The branch's policy is to charge a reasonable adoption fee and by so doing, aims to highlight the ongoing personal and financial commitment of pet ownership. All animals in the care of the branch receive veterinary treatment, vaccination, neutering and micro chipping and are assessed for re homing.
- To provide subsidised veterinary care to animals which are sick or injured and belong to local people on low incomes by the use of vouchers and by so doing, those on means tested benefits are given financial help to obtain care for their pets in need of veterinary treatment.
- To assist owners with neutering costs and micro chipping of pets for those in the local area on low incomes by issuing vouchers and by so doing, help to control animal population.
- To raise funds to provide monies to carry out the above objectives, through sales at the branch's shops and other fundraising activities.

Public benefit statement

The trustees have regard to the Charity Commission's public benefit guidance

RSPCA NORFOLK WEST BRANCH CIO

TRUSTEES' REPORT (continued) FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Main achievements of the CIO

During the nine-month period ending 31 December 2025, the CIO successfully rehomed a total of 311 animals, comprising 159 dogs, 126 cats, 13 rabbits, and 13 other small mammals and birds. The Trustees remain confident in maintaining a monthly average of at least 34 rehomed animals for the foreseeable future. Additionally, the Branch processed 373 welfare applications during this period, at a total cost of £9,370.

The deficit in the period is largely due to the strategic decision to relocate our retail shop in King's Lynn to a new freehold premises at 142 Norfolk Street. We completed the purchase in June and after significant renovations and maintenance we were able to open on 22nd November 2025. We have been amazed by the level of support from the local community whose donations have kept the shelves full and enabled us to generate revenue of £80k from 1st April 2025 to 31st December 2025 which is a 22% increase vs the same period last year. Special thanks need to be given to Ken Hood, Carl, Emily and the team of dedicated volunteers who continue to make our King's Lynn shop so successful.

Penny Andrews and the volunteers at our Hunstanton shop have also shown a strong performance for the period, generating £100k of revenue. In 2026 we have started to accept card payments which will hopefully lead to a further increase in revenue.

We would not be here without our army of amazing volunteers, our operating model of managing and staffing our shops solely with volunteers ensures their profitability and funds the vital work we do. At the rehoming centre we have our team of dog walkers, cat cuddlers, fosterers and van drivers who each make such a positive direct impact to the lives of the animals in our care. The Trustees are so grateful for the dedication, kindness and passion of each and every one of our volunteers.

Carl has continued his mission to minimise our heating and lighting bills by installing an additional array of 31kWh solar panels which should reduce our electricity bill by £3,000 per annum, the cost of which was fully covered by a crowdfunder and grants. In the spring we also replaced our diesel van with a plug-in hybrid, which saves around £750 per annum in fuel costs and reduces our carbon footprint, the majority of the cost was again covered by grants and fundraising.

As always, we extend our gratitude to the outstanding staff at the centre, led by Animal Centre Manager Emily Cole. They are truly at the heart of our operations, providing care for the very special animals in our charge for whom no effort is deemed too great. The team's knowledge is matched only by their profound compassion and unwavering commitment to every resident. We are increasingly seeing animals arriving at the centre in a poor condition, our staff expertly administer all the necessary medical and rehabilitative care required to restore them to full health, ensuring they are ready to be placed into loving homes.

This devotion is particularly evident in the case of our long-stay animals, such as our two shepherds Cloud and Robyn, both have now been in our kennels for approximately a year, our staff have never given up on finding them their forever homes.

As we move into 2026 the Trustees are very confident of the future, and the animals in our care can rest assured that they are always our first, second and third priority

RSPCA NORFOLK WEST BRANCH CIO

TRUSTEES' REPORT (continued) FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

GOING CONCERN

The Trustees are confident that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern principle in preparing the financial statements. Further details of the going concern basis can be found in the accounting policies.

FINANCIAL REVIEW

The Financial Statements for the period 1 April 2025 to 31 December 2025 show a deficit of £40,226. Cash in hand and at the bank was £353,873. At the period end the charity's total reserves were £2,555,462 with no restricted reserves.

All assets and liabilities of the unincorporated trust were transferred to the Charitable Incorporated Organisation (CIO), and have been treated as opening balances within the CIO. Opening balances introduced from the unincorporated trust were £Nil of restricted reserves and £2,595,688 of unrestricted reserves.

The trustees are very satisfied with the results for the year.

Investment policy and performance

The investment property at Sandpiper Way in King's Lynn remains a sound investment and is delivering a satisfactory rental return, however the Trustees have been made aware of a potential subsidence claim on the estate, and have submitted an NHBC claim, under our 10 year NHBC guarantee. The subsidence issue is being monitored by the builder and the NHBC inspector and it is expected that the monitoring and the resulting solution will take up to 24 months to resolve itself. It is not anticipated that any costs to be incurred by our Charity during this process

The Trustees have now put the majority of the cash into the HSBC BMM account, at a nominal interest rate. This is felt to be prudent given that cash reserves are much lower, following the purchase of 142 Norfolk Street.

Market value of land and buildings

The freehold property included in the balance sheet has a net book value of £2,193,950 (£1,695,318 at 01 April 2025), which the trustees consider to be reasonable given the current state of the market.

a. Reserves policy

The charity aims to retain a level of reserves which is sufficient to cover the normal outgoings of the charity for a period of at least 12 months. Due to the purchase and renovation of 142 Norfolk Street this aim was not met as at the end of December 2025. It is currently forecasted that cash reserves will be equal to 12 months expenditure by the end of 2026.

The charity has reserve levels of £2,555,462 compared to £2,595,688 as at the 1 April 2025 and includes £2,218,074 fixed assets and £411,177 other assets

RSPCA NORFOLK WEST BRANCH CIO

TRUSTEES' REPORT (continued)
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

Achievements and performance (continued)

b. Future plans

The Trustees' aims for 2026 and future years are to continue to seek appropriate homes for the animals in their care and to maintain the current level of welfare assistance to local people on low income.

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 (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 CIO and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO 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 constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf.

Timothy John Arthur
(Chair of Trustees)

Samantha Mason-Allen
(Treasurer)

Date: 17 June 2026

RSPCA NORFOLK WEST BRANCH CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

Independent examiner's report to the Trustees of RSPCA Norfolk West Branch ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the period 1 April 2025 to 31 December 2025 which are set out on pages 8 to 24.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, 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 accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

I A Barlow FCCA
Sexty & Co
Chartered Certified Accountants and Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Date: 17 June 2026

RSPCA NORFOLK WEST BRANCH CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

		Unrestricted funds Period ended 31.12.2025	Total funds Period ended 31.12.2025	<i>Total funds 31 March 2025</i>
	Note	£	£	£
Income from:				
Donations and legacies	2	173,863	173,863	-
Charitable activities	3	3,970	3,970	-
Other trading activities	4	182,214	182,214	-
Investments	5	17,148	17,148	-
Other income	6	4,240	4,240	-
Total income		381,435	381,435	-
Expenditure on:				
Raising funds	7	74,749	74,749	-
Charitable activities	8	346,912	346,912	-
Total expenditure		421,661	421,661	-
Net movement in funds		(40,226)	(40,226)	-
Reconciliation of funds:				
Totals funds brought forward		2,595,688	2,595,688	-
Net movement in funds		(40,226)	(40,226)	-
Total funds carried forward		2,555,462	2,555,462	-

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 10 to 24 form part of these financial statements.

RSPCA NORFOLK WEST BRANCH CIO

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	31.12.2025	31.03.2025
Fixed assets			
		£	£
Investment property	12	167,754	-
Tangible fixed assets	13	2,050,320	-
		<u>2,218,074</u>	<u>-</u>
Current assets			
Stocks	14	12,806	-
Debtors	15	44,498	-
Cash at bank and in hand		353,873	-
		<u>411,177</u>	<u>-</u>
Creditors: amounts falling due within one year	16	<u>(73,789)</u>	<u>-</u>
Net current assets		337,388	-
Total net assets		<u>2,555,462</u>	<u>-</u>
Charity funds			
Designated funds	17	100,000	-
Unrestricted funds	17	2,455,462	-
Total unrestricted funds	17	<u>2,555,462</u>	<u>-</u>
Total funds		<u>2,555,462</u>	<u>-</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Timothy John Arthur
(Chair of Trustees)

Samantha Mason-Allen
(Treasurer)

Date: 17 June 2026

The notes on pages 10 to 24 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The Charitable Incorporated Organisation (CIO) constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the CIO is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the CIO has been notified of the executor's intention to make a distribution. Where legacies have been notified to the CIO, or the CIO is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the CIO which is the amount the CIO would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

1. Accounting policies (continued)

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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds

All expenditure is inclusive of irrecoverable VAT.

1.4 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

1.5 Investment property

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is transferred to the Statement of Financial Activities as an unrealised gain or loss.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

RSPCA NORFOLK WEST BRANCH CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

1. Accounting policies (continued)

Depreciation is provided on the following bases

Kennel premises	-4% & 6.67% straight line
Shop & Flat Improvements	-4% straight line & 10% reducing balance
Motor vehicles	-25% straight line
Equipment, fixtures & fittings	-25% reducing balance
Rabbit re-homing equipment	-25% reducing balance

Kennels premises includes land which is not depreciated

1.7 Investments

Fixed asset investments are a form of financial instrument and are recognised at their transaction cost as no information is available to ascertain the current market value.

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.10 Debtors

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

1.11 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.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.13 Financial instruments

The CIO only has financial assets and financial 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.

RSPCA NORFOLK WEST BRANCH CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

1. Accounting policies (continued)

1.14 Pensions

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the year.

1.15 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 CIO and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.16 Taxation

RSPCA Norfolk West Branch CIO is a registered charity and as such is entitled to certain reliefs for income tax purposes. Tax repayments in respect of covenants and gift aid made to the CIO are recognised in the accounts when received.

1.17 Cashflow

The financial statements do not include a Cashflow statement because the CIO, as a small reporting entity, is exempt from the requirement to prepare such a statement under Charities SORP (FRS 102).

2. Income from donations and legacies

	Unrestricted Funds Period ended 31.12.2025	Total funds Period ended 31.12.2025	<i>Total funds 31.03.2025</i>
	£	£	£
Donations	155,624	155,624	-
Legacies	12,239	12,239	-
Government grants	6,000	6,000	-
	173,863	173,863	-

RSPCA NORFOLK WEST BRANCH CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

3. Income from charitable activities

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Subscriptions and Insurance commission	3,970	3,970	-
	<u>3,970</u>	<u>3,970</u>	<u>-</u>

4. Income from other trading activities

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Shop takings	182,214	182,214	-
	<u>182,214</u>	<u>182,214</u>	<u>-</u>

5. Investment income

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Rental Income	7,175	7,175	-
Bank interest	9,973	9,973	-
	<u>17,148</u>	<u>17,148</u>	<u>-</u>

RSPCA NORFOLK WEST BRANCH CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

6. Other income

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
HMRC Gift Aid	4,040	4,040	-
Sundry income	200	200	-
	<u>4,240</u>	<u>4,240</u>	<u>-</u>

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Telephone, postage and stationery	2,523	2,523	-
Water rates	170	170	-
Rent and rates	14,318	14,318	-
Light and heat	3,564	3,564	-
Sundries	2,389	2,389	-
Repairs	27,866	27,866	-
Waste disposal	1,596	1,596	-
Depreciation	5,631	5,631	-
Travel	942	942	-
Professional fees	8,055	8,055	-
Wages and salaries	7,695	7,695	-
	<u>74,749</u>	<u>74,749</u>	<u>-</u>

RSPCA NORFOLK WEST BRANCH CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly Period ended 31.12.2025 £	Support costs Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Branch	265,111	81,801	346,912	-

Analysis of direct costs

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Wages and salaries	153,656	153,656	-
Welfare costs	9,017	9,017	-
Veterinary and medicines	89,216	89,216	-
Animal feed	13,222	13,222	-
	<u>265,111</u>	<u>265,111</u>	<u>-</u>

RSPCA NORFOLK WEST BRANCH CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

Analysis of support costs

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £	<i>Total funds 31.03.2025 £</i>
Telephone, postage and stationery	1,868	1,868	-
Insurance	2,594	2,594	-
Professional fees & accountancy	3,350	3,350	-
Bank charges	881	881	-
Light and heat	4,560	4,560	-
Rent and rates	2,665	2,665	-
Rates & water	411	411	-
Travel and consultation fees	1,706	1,706	-
Supplies	7,365	7,365	-
Goods for resale	657	657	-
Repairs and renewals	2,681	2,681	-
Depreciation	38,553	38,553	-
Waste disposal	11,875	11,875	-
Computer and card costs	2,635	2,635	-
	81,801	81,801	-

9. Independent examiner's remuneration

	Period ended 31.12.2025 £	<i>31.03.2025 £</i>
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	2,900	-

RSPCA NORFOLK WEST BRANCH CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

10. Staff costs

	Period ended	
	31.12.2025	31.03.2025
	£	£
Wages and salaries	127,399	-
Social security costs	25,927	-
Contribution to defined contribution pension schemes	8,025	-
	161,351	-

The average number of persons employed by the CIO during the period was as follows:

	Period ended	
	31.12.2025	31.03.2025
	No.	No.
	10	10

No employee received remuneration amounting to more than £60,000 in the period..

The CIO has reviewed who they consider to be key management personnel this year and therefore now considers its key management personnel consist of the Trustees of the CIO and the senior management team. The total remuneration and benefits of the key management personnel of the CIO were £67,861.

11. Trustee's remuneration and expenses

During the year, no Trustees received any remuneration or other benefits.

During the period ended 31 December 2025, no Trustee expenses have been incurred.

12. Investment property

	Period ended	
	31.12.2025	31.03.2025
	£	£
Investment properties	167,754	-
	167,754	-

On 1 April 2025, the Investment property was transferred into the CIO from the charity, RSPCA Norfolk West Branch (Registered No. 206572), at its carrying value.

RSPCA NORFOLK WEST BRANCH CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

13. Tangible fixed assets

	Shop premises £	Kennel premises £	Motor vehicles £	Shop & flat imps £	Total £
Cost or valuation					
At 1 April 2025	223,359	1,558,315	71,501	-	1,853,175
Additions	492,725	26,635	-	8,178	527,538
Disposals	-	-	-	-	-
At 31 December 2025	716,084	1,584,950	71,501	8,178	2,380,713
Depreciation					
At 1 April 2025	92,491	164,216	29,502	-	286,209
Charge for the year	4,813	20,678	17,875	818	44,184
On disposals	-	-	-	-	-
At 31 December 2025	97,304	184,894	47,377	818	330,393
Net book value					
At 31 December 2025	618,780	1,400,056	24,124	7,360	2,050,320
<i>At 31 March 2025</i>	<i>130,868</i>	<i>1,394,099</i>	<i>41,999</i>	<i>-</i>	<i>1,566,966</i>

Assets were transferred into the CIO from the charity, RSPCA Norfolk West Branch (Registered No. 206572), at cost less accumulated depreciation on 1 April 2025.

Included in Kennel Premises is freehold land at cost of £1,077,025 which is not depreciated.

14. Stocks

	Period ended 31.12.2025 £	31.03.2025 £
Finished goods and goods for resale	12,806	-

RSPCA NORFOLK WEST BRANCH CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

15. Debtors

	Period ended 31.12.2025 £	31.03.2025 £
Due within one year		
Other debtors	36,818	-
Prepayments and accrued income	7,680	-
	<u>44,498</u>	<u>-</u>

16. Creditors: Amounts falling due within one year

	Period ended 31.12.2025 £	31.03.2025 £
Trade creditors	62,686	-
Accruals and deferred income	11,103	-
	<u>73,789</u>	<u>-</u>

RSPCA NORFOLK WEST BRANCH CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

17. Statement of funds

Statement of funds – current period

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Designated funds				
Designated Funds – all funds	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
General funds				
General Funds	<u>2,495,688</u>	<u>381,435</u>	<u>(421,661)</u>	<u>2,455,462</u>
Total of funds	<u>2,595,688</u>	<u>381,435</u>	<u>(421,661)</u>	<u>2,555,462</u>

At the year end designated funds amounted to £100,000 which has been set aside to cover costs associated with the ongoing refurbishments of the kennels and cottage at Eau Brink.

RSPCA NORFOLK WEST BRANCH CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

18. Analysis of net assets between funds

Analysis of net assets between funds – current period

	Unrestricted funds Period ended 31.12.2025 £	Total funds Period ended 31.12.2025 £
Tangible fixed assets	2,218,074	2,218,074
Current assets	411,177	411,177
Creditors due within one year	(73,789)	(73,789)
Total	<u>2,555,462</u>	<u>2,555,462</u>

19. Pension commitments

The CIO operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £8,025. No contributions were payable to the fund at the balance sheet date.

RSPCA NORFOLK WEST BRANCH CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025

20. Connected charity

This CIO is a branch of the National RSPCA which has the same aims and objectives. The National charity address is: Wilberforce Way, Southwater, Horsham, West Sussex RH13 9RS. Throughout the period the West Norfolk branch purchased various logo items, medicines, microchips, stationery and leaflets. The branch also receives various donations, subscriptions etc. These are paid to the National charity and then forwarded onto the branch, net of a 1.5% administration fee.

At the year end £Nil was outstanding to or from the West Norfolk branch.

21. Controlling party

The branch is controlled by the trustees, the names of whom are disclosed on page 1 of the accounts.

22. Donations - unrestricted

	Period ended 31.12.2025 £	31.03.2025 £
Re-homing donations	51,449	-
Other donations	91,673	-
Services	12,502	-
	<u>155,624</u>	<u>-</u>

23. Legacies - unrestricted

	Period ended 31.12.2025 £	31.03.2025 £
Lanchester	1,000	-
Maddox	2,824	-
Hammond	8,415	-
	<u>12,239</u>	<u>-</u>

RSPCA NORFOLK WEST BRANCH CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025 TO 31 DECEMBER 2025**

24. Cash at bank and in hand

	Period ended 31.12.2025	31.03.2025
	£	£
HSBC Current account	25,809	-
HSBC Treasurers account	26,944	-
HSBC Current account	4,332	-
Money Market	83,789	-
HSBC BMM	125,489	-
Cash in hand	10	-
Cambridge & Counties account	85,000	-
Fairfx card	2,500	-
	353,873	-

25. Related party transactions

The CIO has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the CIO at 31 December 2025.