

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2021

RSPCA Suffolk Central Branch
Charity Registration No: 206269

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Pages 1 - 2	Front Page / Contents Page
Page 3 - 4	Legal and Administrative Information
Page 5	Independent Examiner's Report
Pages 6 - 20	Trustees' Annual Report
Page 21	Statement of Financial Activities
Page 22	Balance Sheet
Page 23	Statement of Cash Flows
Pages 24 - 34	Notes to the Accounts

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Reference and Administrative Information

Charity Name	Royal Society for the Prevention of Cruelty to Animals Suffolk Central Branch (formerly Royal Society for the Prevention of Cruelty to Animals Suffolk East & Ipswich Branch)
Charity No:	206269
Financial Year:	1 st January to 31 st December 2021

Names of Charity Trustees

Name	Office if applicable	Dates acted, if not for whole year	Name of person (or body) entitled to appoint trustees
Ursula Austin		13.10.21 to 07.01.22	Branch Members at Annual General Meeting (21.07.21) and Secondments by Branch Committee during the year
Ian Hendry			
Darren King			
Regine "Alex" Mery		to 13.10.21	
Jane "Lesley" Newton	Hon. Secretary		
Margaret Shiress		to 08.12.21	
Jean Short	Hon. Chairman		
Mary Taylor	Hon. Treasurer		
Stephen Taylor	Hon. Vice Chairman		

The existing Trustees appoint any new Trustees following the provisions laid out in the organisation's governing instrument.

The Trustees who held title to property on behalf of the charity at the date of this report are Jean Short, Mary Taylor and Stephen Taylor.

Our Honorary President is Sue Southgate.

Senior Staff

Branch Manager	Kim Puttock
Animal Centre Manager	Zoe Barrett
Tacket Street, Ipswich Shop Manager	Sue Smith
Felixstowe Shop Manager	Cathie Livesey
Reynolds Road, Ipswich Shop Manager	Debbie Wright
Stowmarket Shop Manager	Julie Sommerville
Animal Welfare Manager	Ethan Eplett
Clinic Administrator	Rebecca Moll
Financial Administrator	Trudi Keeble
Operations Administrator	Kate Grimwood
Animal Services Administrator	Jane Seeley

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	RSPCA Branch Model Rules Revised 2012
OBJECTS	Promotion of kindness and prevention of cruelty to animals with particular reference to the area of benefit covered by the Branch, i.e., East and West Suffolk and Ipswich.
PRINCIPAL ADDRESS	RSPCA Animal Centre, Mill Lane, Martlesham, IP12 4PD
PRIMARY BANKERS	HSBC Bank Plc 12 Tavern Street Ipswich Suffolk, IP1 3AZ
INDEPENDENT EXAMINERS	Beatons Limited 7 Three Rivers Business Park Felixstowe Road Foxhall Ipswich, IP10 0BF

Independent Examiner's Report to the Trustees of RSPCA Suffolk Central Branch

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out on pages 21 to 34.

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 the ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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.



Jonathan Oakley F.C.A.

Beatons Limited – Chartered Accountants
7 Three Rivers Business Park
Felixstowe Road
Foxhall
Ipswich
Suffolk
IP10 0BF

Date: 24th May 2022

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

The Trustees present their Report and Financial Statements

Objectives and Principal Activities of the Charity

The objectives of the Branch are to promote the work and objects of the RSPCA – to promote kindness and/or to suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the National Society.

The 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. This report illustrates the main activities of the Branch and shows the benefit provided to the public.

The key aims of the Branch are to find suitable new homes for as many animals as possible, and to provide proper care to all animals which come into our Branch, particularly those who have been mistreated or abandoned. To also provide subsidised treatment through our Clinic and Animal Welfare team for those members of the public who cannot afford normal veterinary fees.

Animals taken into our care for re-homing are assessed, receive veterinary treatment, flea and worm treatment, vaccinations, neutering and microchipping as needed. If an animal is not old enough to be neutered, a voucher is given to the adopter for when the animal reaches the appropriate age, and this is closely monitored. This work helps to control the incidence and spread of disease and suffering and promotes responsible pet ownership and both human and animal health.

We re-home animals in our care for a reasonable adoption fee to people able to have a companion animal. It would not be in the best interests of the animals, and therefore would fall outside our objects, to re-home to those who do not meet our rehoming criteria. A virtual or face to face home visit is carried out prior to rehoming for all dogs, cats, rabbits, ferrets and chinchillas, as well as post adoption/follow ups to see how the animal is getting on in their new home. The majority of these are now being done face to face where possible.

Our Animal Centre in Martlesham supports our local RSPCA Inspectorate team by taking in unwanted, mistreated or abandoned animals, as well as taking in pets whose owners are no longer able to care for them, through ill health, financial difficulties, changes in their circumstances, or whose owners have passed away. We continue to have a very good working relationship with the Inspectorate team and thank them for all they do.

We also take in wildlife that is in need of assistance and, when necessary, the wildlife is transferred to the RSPCA East Winch Wildlife Hospital in Norfolk.

We assist those who cannot afford veterinary treatment for their animals, by running a Veterinary Clinic in Ipswich where heavily subsidised veterinary treatment is provided to those residing in the Branch area. We operate an income-based welfare assistance scheme which enables the Branch to issue a welfare assistance voucher to cover a third of the total cost of

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

treatment up to the maximum of £100. The people who benefit from these schemes, would otherwise be unable to afford help for their animals, which could result in the animal suffering.

The Branch feels neutering of companion animals is a priority and runs neutering schemes where the cost of neutering is heavily subsidised. During 2021 we continued to offer reduced neutering for dogs, cats and rabbits for those on low incomes. This assists member of the public, who would not be able to fund the full cost of the operation themselves and, in animal welfare terms, is a preventative measure to reduce the numbers of unwanted animals and promotes responsible pet ownership.

We also continue to provide low-cost microchipping of companion animals at our Animal Centre.

We take in lost and stray animals (excluding dogs) and take steps to reunite them with their owners. The collection or intake of stray dogs is the responsibility of the Local Authority Dog Warden. During 2021 we continued to use the Pets Located online facility for lost and found pets. However, we plan to move to Animal Search UK, as this is the facility that the Inspectorate team are now using. It is a free service for the public to use compared to Pets Located where there is a fee. It is also now the leading search service for missing pets in the UK.

The Branch is registered for Gift Aid which increases the value of donations to the Branch by allowing us to reclaim tax on the donations. Not only can we claim Gift Aid on monetary donations, but we can also ask members of the public if they are willing/able to Gift Aid the donations which they bring to our charity shops. In 2021 through the hard work of our Shop Managers and volunteers, we were able to claim £11,037 of Gift Aid through the donations given to our Charity Shops. This figure is up 31.5% compared to 2020.

We were also able to claim a further Gift Aid refund of £3,657 from the monetary donations given to the Branch and collected by volunteers during the year; including supermarket collections. I am pleased to report that this was also an increase over 2020.

The Charity owns the Animal Centre at Martlesham, the two houses adjacent to the Centre, namely Forest House and Sunnyland and the Clinic situated at St Georges Street, Ipswich (all freehold). Animal Centre staff members reside in the two houses adjacent to the Centre, providing overnight cover as and when needed. A lease is held on each of the four charity shops.

We support the National Society, other branches and local animal welfare charities by helping with home visits, swapping and transferring animals, inviting them to have stalls at our events and collaborating on campaigns and fundraising events.

At the end of December 2021, the Branch employed 37 staff members (29.4 FTE).

The Branch provides volunteering and work experience opportunities for those who wish to support our work and gain valuable experience including trusteeship, fundraising, helping in our

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

shops, at the Clinic and at the Animal Centre. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

We provide educational talks to both children and adults to increase awareness of animal welfare. In 2021 we were only able to provide a limited number of talks due to the pandemic. We have two volunteers who are able to provide talks so once it is safe to do so we will be starting these again.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for 2021, to ensure they remain focused on our 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 Charity Commission.

There were no expenses paid to any of the Trustees during the financial year 1st January to 31st December 2021.

Advisors

HSBC Bank, Ipswich – Bankers
Prettys, Ipswich – Solicitors
Beatons Limited, Felixstowe – Independent Examiners
Nick Barber Architects Ltd (pro bono)

Organisational Structure

The Society was founded on the 16 June 1824 and granted the “Royal” prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932; the work of the Society is governed by the RSPCA Act and by the Rules of the Society. Membership of the Society is by subscription and may be on a life, annual or junior basis.

The Branch is an unincorporated charitable association and a separately registered charity.

The work of the RSPCA covers England and Wales. There are three management regions, namely; the North, Wales and Midlands and the South. We are part of the Wales and Midlands Region.

A local committee elected at the AGM governs the RSPCA Suffolk Central Branch. The Branch Committee must be a minimum of five members and a maximum of fourteen. The Committee is drawn from individuals who have been members of the Branch for at least three months (and have attended at least three meetings as an observer). The Trustees elected at the AGM may co-opt three additional Trustees during the year. Trustees are recruited through advertising and promotion. They receive ongoing training and support as necessary. They have individual and collective responsibility for the management of the Branch and its funds.

The day-to-day responsibility of the Animal Centre, Animal Welfare, Shops and Clinic has been delegated to the respective Managers with the Branch Manager heading up the team.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

The Trustees hold monthly meetings at which decisions are made. There are also Sub-Committee meetings held to discuss areas such as fundraising. Additionally, Extraordinary Meetings are held as needed and an AGM is held in June.

Related Parties

There have been no related party transactions in the period 1 January – 31 December 2021.

Review of Activities

Merger

Looking back at 2021, the major focus of the Trustees and key staff members was to lay the foundations for the merger with the majority of the RSPCA West Suffolk Branch area. We worked hard behind the scenes for over two years, building a sound business case to support the merging of the two branches, and are delighted to announce that the merger between the Suffolk East & Ipswich Branch and the West Suffolk Branch took place on 1st October 2021.

The majority of the former West Suffolk Branch area was joined with the former RSPCA Suffolk East & Ipswich Branch area, with four postcode areas; namely IP27 0, IP27 9, IP24, 2 and IP24 3 merging with RSPCA Mid Norfolk and North Suffolk Branch.

The money held by the West Suffolk Branch was split 80% / 20% between ourselves and RSPCA Mid Norfolk and North Suffolk Branch.

There was a lot of preparation and strategic planning to be undertaken to ensure we were ready and able to proceed with such a big project. A Merger Sub-Committee was formed to focus on the project.

We believe that the strengths and skills of the combined branches will allow us to reach more animals in need and offer better access to rehoming and animal welfare activities. The combined Branch is called RSPCA Suffolk Central to reflect that we are a single Branch with an expanded area. The change of name also came into effect as of 1st October 2021, and although the charity name had changed from RSPCA Suffolk East & Ipswich, the charity numbers remain the same. All the necessary changes have been registered with the Charity Commission who confirmed the name had been updated in their records as of 25th November 2021.

After the merger, the two branches ran in parallel for 3 months, when the two sets of staff continued to do their jobs as before. Processes and procedures were reviewed and altered accordingly to weave together the two separate branches. Time was taken to fully understand how things worked in the two areas, where the gaps were, where there were overlaps and where there were bottlenecks.

This work will continue into 2022; working through the complexities of merging two co-equal branches.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

We believe this merger will create a financially stable Branch which will be stronger together, facing future challenges and putting the animals first.

Staffing implications

All of the staff from the former RSPCA West Suffolk Branch came over to the RSPCA Suffolk Central Branch under the TUPE process, save for the Animal Welfare Manager who resigned before the merger took place. One of the first tasks of the newly merged branch was to recruit a new Animal Welfare Manager, and Ethan Eplett took on this role on 1st December 2021.

The Branch trustees voted to restructure the branch as there was an organisational need and the intention going forward was to recruit, in the first instance an Income & Engagement Manager and a Volunteer Co-ordinator. The Income and Engagement Manager will be responsible for all activities associated with income generation. This will include identifying ways that the Branch can enhance income generation and will assume overall responsibility for the management of the shop network, focusing on profitability and ensuring the smooth running of each outlet as well as identifying opportunities for expansion. The Volunteer Co-ordinator will be responsible for recruiting and managing the branch's volunteers, including creating recruitment campaigns, administering the volunteer onboarding process and organising and attending external recruitment events.

Covid and animal welfare activities

During 2021 the Branch operated in a country that continued to be affected by COVID-19 which had a major impact on the operations of our charity. The Branch continued its dedicated and tireless work to improve the welfare of local animals, especially those brought into Branch care by the RSPCA Inspectorate team - animals that have often been neglected and badly treated. The Animal Centre and Clinic were both kept very busy.

During the year the Branch took in 379 animals (265 for welfare reasons and 114 were for non-welfare reasons) and re-homed 312 animals. The Branch microchipped 231 animals. (This figure includes all the animals which were microchipped prior to being adopted). In addition, the Branch neutered 364 animals (again, this includes animals we re-homed).

At our Animal Centre we are able to care for 21 dogs, 20 rabbits, 40 ferrets, 56 cats plus a number of small animals and birds, at any one time.

One of the largest trends seen at our Animal Centre (and other animal rescues) in 2021 and ongoing, is the sharp increase in rabbits needing to be rehomed or needing welfare assistance. This is largely believed to be through overbreeding and improper care.

The type of dogs coming into our care has definitely changed. We are seeing an increase in dogs with more challenging behaviours; whether it be towards people or other dogs, as well as an increase in dogs with standard bad manners such as mouthing and jumping up, etc.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

2021 also saw a high volume of the same species of animal coming in at one time – where they were removed from hoarding or overbreeding situations with welfare concerns. We had a large number of guinea pigs come into our care in this way.

Animal rehoming volunteers

Volunteers play a vital role across the Branch and we are sincerely grateful to all our volunteers. At the Animal Centre the staff are very appreciative of their dedicated volunteer team who support their work.

We have a small, dedicated volunteer foster team and continue to work on increasing the number of fosterers we have on board. We are indebted to our foster team as they provide a lifeline for animals who find the centre environment difficult.

Other news from the Animal Centre

In January 2021, the upgrade of our electricity supply from single phase to 3 phase electricity was completed which enabled us to proceed with completing the installation of the small package waste treatment plant we had installed in 2020 as part of Project Winston. In March 2021, the small package waste treatment plant was commissioned.

In February 2021, we were approached by our local Amazon Depot to see if they could help by donating damaged animal food to us, to either use for the animals in our care, or sell on our donation stand, to raise further funds for the branch. This has been a fantastic scheme and we are very grateful to have been chosen to be supported by Amazon.

Social media and websites play a very important part in the re-homing of animals, enabling branches to showcase their animals to a much larger audience than was previously possible. We need to stay competitive in these areas, and our Animal Centre Manager has increased our following on Facebook to just over 10,000.

Veterinary Clinic

At our Veterinary Welfare Clinic in St. Georges Street in Ipswich, 1,804 animals were seen and treated. The Clinic continues to see a high demand for help. A welfare assistance scheme is in place at the Clinic to ensure that assistance is given to those in genuine need, i.e., those in receipt of benefits or on a low income. However, no animal in need will ever be turned away.

At our Clinic we saw an increase of 488 animals in 2021 compared to 2020. The most noticeable increase was the numbers of dogs attending - an increase of 284 compared to 2020. A lot of new clients registered with young puppies who had been purchased during lockdown.

With the cost of living going up and the effects of COVID-19, it became more noticeable that people couldn't afford to pay the full amount of their vet's bills and this trend looks to be increasing in 2022.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Animal Welfare beyond the Centre

Our Animal Welfare Team, comprising of Ethan Eplett, Animal Welfare Manager and Jane Seeley, Animal Services Administrator are responsible for any animals that are boarded on behalf of the branch at either a Private Boarding Establishment or in a foster home. The team are also responsible for responding to calls/enquiries from pet owners who are not able to afford their pet's veterinary treatment. Financial assistance is given provided the pet owners are in receipt of our stipulated benefits and is made in accordance with our Animal Welfare Policy. The Animal Welfare Team also provide financial assistance towards neutering and this work is supported by Liz Spiers who helps in a voluntary capacity.

The Trustees believe that the statistics detailed above demonstrate that the branch's activities are making a significant difference to animal welfare in the Branch area and its core purpose is being achieved.

Charity Shops

The Branch runs four busy charity shops; two in Ipswich, one in Felixstowe and one in Stowmarket. As well as raising vital funds for the Branch, the shops help to raise awareness of our Branch and the work we do by displaying rehoming and event posters. Additionally, our shops help to recycle and upcycle donations, helping the environment.

We are very reliant on the profit from the shops, as this is a vital part of our income, and we are sincerely grateful for all the donations. In 2021 our shops were again closed due to the pandemic – this time for January, February and March. We were fortunate to receive financial support in the form of grants from the local authorities in the sum of £53,814. We are also indebted to Asda, the landlord for our Stowmarket shop, who again very generously gave us a rent-free period. In 2021 our shops brought in a net profit of £82,086.

During 2021, we employed a number of 16–24-year-olds through the Government funded Kickstart scheme. This was very successful, and they were able to give great support to the shop managers and their teams.

During the year the trustees decided to employ part-time permanent Deputy Shop Managers at the Stowmarket, Tacket Street and Reynolds Road shops. This would ensure that the shops could be open 6 days a week, enabling them to maximise their profitability. On the completion of her Kickstart placement in October 2021, Rebecca Hough was offered a permanent part time position as our Tacket Street Deputy Shop Manager. Debbie Potter joined the team at Reynolds Road on a part time basis at the end of August 2021, and Amanda Merchant joined the team at Stowmarket in November 2021, also on a part time basis. We also employed Libby Wragg on a zero-hours contract to help fill any staff cover gaps at our Reynolds Road Shop.

Fundraising activities

Our Safe Haven sponsorship scheme, whereby members of the public can sponsor animal accommodation at our Animal Centre, continues to help fund and support our work. During 2021, the Safe Haven scheme brought in £13,734 Including Gift Aid. The Branch is very grateful

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

for the ongoing support received through this scheme. This was a slight increase on the 2020 figure.

During 2021, even though fundraising efforts continued to be affected by the pandemic, which forced us to cancel some events such as our Open Day & Fun Dog Show and Quiz Night, we managed to raise over £7,000 through our events and supermarket collections. This was compared to just under £3,500 in 2020.

Both volunteers and employees carried out the fundraising on behalf of the branch, although the majority of the face-to-face fundraising was carried out by volunteers. There were no professional fundraisers or commercial participators involvement in any of the fundraising activities.

The Branch is registered with the Fundraising Preference Service (FPS). The FPS is a free service run by the Fundraising Regulator that helps people stay in touch with the charities they want to and end contact with those they don't.

Trustees monitor fundraising activities by having a Fundraising Sub-Committee. The Sub-Committee holds regular fundraising meetings which are chaired by our Hon Treasurer and attended by any staff or volunteers who wish to come. Minutes are taken and circulated to all staff and relevant volunteers.

Our volunteers

Our volunteers, who number approximately 80 and to whom we are deeply indebted, provide invaluable support and give their free time generously and readily. The branch would not function without the continued support of these volunteers who help with all areas of our work. We continue to find it most difficult to recruit volunteers for our fundraising, especially store collections, and our charity shops.

Thank Yous

We would like to take this opportunity to especially thank Ryder Davies, The Barn Vets, The Bury Vet Centre, Nick Barber Architects, Amazon, Pets at Home, Hughes and Suffolk ProHelp.

The Branch received 6 complaints in 2021 which were dealt with and resolved by the Branch Manager.

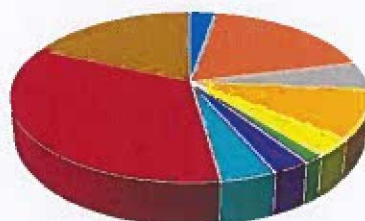
**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Financial Summary

Total expenditure was £751,414 and total income was £881,188. The main income items were:

Donations and boxes	£23,030
Legacies	£163,078
Special Fundraising (incl. our events)	£47,159
Charity Shop Profit (incl. £94,097 COVID-19 Grants, CJRS and Kickstart Scheme)	£82,086
Clinic Donations (incl. £2,173 COVID-19 Grant)	£29,292
Safe Haven	£13,734
Grants	£24,024
General Donations	£38,588
RSPCA West Suffolk Monies	£297,963

Income



Risk Analysis

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are: -

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient Trustees for the Branch to continue
- insufficient volunteers for the fund-raising activities
- insufficient funds to cover the cost of animal welfare activities
- inability to operate the Animal Centre, Shops or Clinic because of fire, pandemic or other destruction

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

The Branch operates within the framework of the Society's rules and guidelines and it is the opinion of the Trustees that the Branch's policies, procedures and controls are adequate to mitigate financial and reputation loss through error or fraud and to maintain the future financial viability of the Branch. There is an ongoing awareness of the need to recruit further Trustees and volunteers.

During 2021 the ongoing review of Branch policies and procedures continued, and any necessary alterations were put in place in order that we continued to comply with legislation and other regulations.

At the start of the pandemic, a COVID-19 risk assessment process was put in place for all areas of our charitable activities. Our activities are varied and complex. We have put in place an ongoing process of examining each part of the charity in light of the continually updated and changing Government guidance on managing the risk of the coronavirus.

In order to ensure that the Branch was COVID-Secure in all areas, a robust Controls Policy and COVID-Secure Risk Assessment was implemented. The Controls Policy operates in tandem with the Risk Assessment and both are regularly reviewed and updated.

Reserves Policy

It is Branch policy to maintain sufficient funds in reserve to cover maintenance of all Branch property plus keeping available monies to meet known future commitments. In addition, where funds are raised, donations given and/or legacies received for specific purposes, they must be kept separate until that purpose arises. To meet these obligations, the Branch aims to maintain a reserve level of 9 months.

We can confirm that these funds are sufficient to meet all on-going items of expenditure, including rent for the Charity Shops and all other known or anticipated obligations. There are no likely delays foreseen in realising those assets when need arises.

Investment Policy

We confirm that all investments both present and future have been or will be acquired in accordance with the powers available to the Trustees. All investments are reviewed on an annual basis in conjunction with forward planning discussions.

Looking Back

The cost of running our branch operations for this last year were £751,414 against our total income from all sources of £881,188.

The branch continues to be very reliant on legacies, which is an unpredictable source but a very important income stream. Our earned income through our charity shops and fundraising is

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

doing remarkably well given the circumstances. We continue to see a general increase in overheads, pretty much across the board and likely to get worse in 2022.

Future Plans

- To continue to provide valuable service and support across our newly expanded branch area in line with our aims and objectives.
- To seek planning permission from Suffolk East Coast planning department to erect a purpose-built uPVC aviary to house domestic bird for rehoming at the Animal Centre.
- We will be looking at creating a fit for purpose grooming room at our animal centre.
- The Branch will continue to advertise the animals needing homes as much as possible, through all means possible. Focusing particularly on our website, Facebook, Instagram and via press releases.
- Focus will be given to increasing volunteer numbers to support the animal centre staff.
- The Branch will focus on recruiting more fundraising volunteers to assist with our events, store collections and to help in our charity shops, so that we can look at building on our existing fundraising activities.
- Business and strategic planning will continue to play a very important part of taking the branch forward.
- The Branch will continue to review its costs and identify ways of getting better value for money from its external contracts and suppliers.
- We will continue to look at ways of maximising our income opportunities in our charity shops and through other platforms, especially online.
- To identify sustainable income opportunities.
- Ongoing review of existing Branch Policies and implementation of new ones.
- To review the existing skillset of the Trustees and to undertake a recruitment drive to fill any identified gaps.
- Increase education talks to both children and adults so that we can increase animal welfare knowledge in future and current generations.
- We will be reviewing, updating and promoting our Safe Haven scheme.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

- We will continue to work on ensuring we remain compliant with the General Data Protection Regulations (GDPR)

Trustees' Responsibilities

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year and of its incoming resources and the application of such resources during the year.

In preparing the statement, the Trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which will enable the Trustees to ensure that the financial statements comply with the applicable law, regulations and Trust Deed.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

The Trustees would like to sincerely thank all those who have helped and who have continued to show their dedication and commitment to animal welfare in the Branch area.

As a result of the increase in the cost of living, I am sure that 2022 will be a challenging time. I am confident however that our staff, many supporters and volunteers will enable us to continue our fantastic (and hard) work for the animals in our area. As always, our grateful thanks are extended to everyone who has supported us in whatever way they were able to during the past year, either financially or by the generous gift of their time.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Approved by the Trustees on 24th May 2022 and

Signed on their behalf by Jean Short

**Mrs Jean Short
Hon. Chairman**

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Legacies Received

We are indebted to those who leave legacies to the Branch and to those family and friends who donate in memory of someone special. Their generosity will help us to continue our vital local animal welfare work. We are always touched when money is left to the branch in this way and it is very special to us and will continue to be so. Please contact the Operations Administrator (details below) if you would like a list of money that was left to us through legacies in 2021

Form of Bequest

If you wish to support RSPCA Suffolk Central Branch and their animal welfare work in East Suffolk by leaving a legacy in your will, please note that the bequest should be worded as follows to avoid any uncertainty: -

"I give, devise and bequeath to the RSPCA Suffolk Central Branch, registered charity number 206269, the sum of £..... or the whole (or a share) or my residuary estate for its general charitable purposes. I declare that the receipt of the Honorary Treasurer or other proper officer of such Branch shall be a full and sufficient discharge of this legacy".

Branch Contact Details:

Telephone: 0300 999 7321

Email: info@rspca-suffolkcentral.org.uk

Website: www.rspca-suffolkcentral.org.uk

Facebook: www.facebook.com/rspcasuffolkcentral

Instagram: www.instagram.com/rspca_suffolkcentral

Martlesham Animal Centre, Mill Lane, Martlesham, IP12 4PD

Tel: 0300 999 7321 or info@rspca-suffolkcentral.org.uk

Open to the Public: Mon – Saturday 11.30am–3.30pm (Closed Wednesday) and Sunday 1.30-3.30pm.

Telephone lines are open from 9am-4.30pm, 7 days a week.

Clinic, 35A St. George Street, Ipswich, IP1 3NF

Tel: 01473 231972 or clinic@rspca-suffolkcentral.org.uk

Open to the Public: Tues 12-1pm and Fri 12-1pm

Telephone lines answered between 10.30am-1.30pm on Tuesday and Friday

Welfare / Financial Assistance

0300 330 1406 or welfare@rspca-suffolkcentral.org.uk

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2021**

Ipswich Charity Shop, 1-3 Tacket Street, Ipswich, IP4 1AU

Tel: 01473 253420 or email tacketstreet.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday – Saturday incl. 9am-4.30pm

Ipswich Charity Shop, 15 Reynolds Road, Ipswich, IP3 0JL

Tel: 01473 7144782 or email reynoldsroad.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Saturday incl. 10am-4pm

Felixstowe Charity Shop, 144a Hamilton Road, Felixstowe, IP11 7DS

Tel: 01394 275350 or email felixstowe.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Saturday incl. 9am-5pm

Stowmarket Charity Shop, Meadow Centre, Wilkes Way, Stowmarket, IP14 1DE

Tel: 01449 259036 or email stowmarket.shop@rspca-suffolkcentral.org.uk

Open Hours: Monday to Saturday incl. 9.30am-4.30pm

Mrs Jean Short (Hon. Chairman) - jean.short@rspca-suffolkcentral.org.uk.

Mrs Mary Taylor (Hon. Treasurer) - mary.taylor@rspca-suffolkcentral.org.uk.

Mrs Jane "Lesley" Newton (Hon. Secretary) - lesley.newton@rspca-suffolkcentral.org.uk

Mrs Kim Puttock (Branch Manager) 07486004153 or kim.puttock@rspca-suffolkcentral.org.uk.

Mrs Kate Grimwood (Operations Administrator) Tel: 01449 614057 or kate.grimwood@rspca-suffolkcentral.org.uk.

RSPCA Cruelty Line: 0300 1234 999 – 7am to 10pm

RSPCA National Website: www.rspca.org.uk

RSPCA Suffolk Central Branch
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
Notes	2021	2021	2021	2020	
	£	£	£	£	
Incoming Resources					
Revenues, grants, legacies & donations		278,769	297,963	576,732	405,582
Activities for generating funds		205,929	0	205,929	143,612
Investment Income		2,257	0	2,257	3,092
Covid Grants		96,270	0	96,270	124,375
Total Incoming Resources	3	583,225	297,963	881,188	676,661
Costs of activities in furtherance of the charities objectives	4a	450,844	12,936	463,780	399,909
Cost of raising and generating funds	4b	197,335	0	197,335	177,562
Management & Administration of the charity	4c	90,299	0	90,299	69,444
Total Resources expended	4	738,478	12,936	751,414	646,915
Net Incoming Resources before Transfers		-155,253	285,027	129,774	29,746
(ie Total A minus Total B)					
Gain/Loss on Disposal of Investments		0	0	0	0
Transfers		0	0	0	0
Total funds brought forward		1,796,120	818	1,796,938	1,767,192
Total funds carried forward		1,640,867	285,845	1,926,712	1,796,938

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners in England and Wales and is reconciled to the total funds as shown in the Balance Sheet on the following page as required by the said Statement.

**RSPCA Suffolk Central Branch
Balance Sheet as at
31st December 2021**

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	2	1,164,614	1,187,520
Investments	10	<u>0</u>	<u>0</u>
		<u>1,164,614</u>	<u>1,187,520</u>
Current Assets			
Stock		2,794	4,225
Debtors	7	104,288	141,976
Cash at Bank and In Hand	6	<u>682,337</u>	<u>478,155</u>
		<u>789,419</u>	<u>624,356</u>
Creditors:			
Amounts due within one year	8	<u>27,321</u>	<u>14,938</u>
Net Current Assets		<u>762,098</u>	<u>609,418</u>
Total assets less current liabilities		<u>1,926,712</u>	<u>1,796,938</u>
Creditors:			
Amounts due after more than one year	9	<u>0</u>	<u>0</u>
Net assets		<u>1,926,712</u>	<u>1,796,938</u>
CAPITAL & RESERVES			
Income Funds			
General Funds	13	1,640,867	1,796,120
Restricted Funds	5	<u>285,845</u>	<u>818</u>
		<u>1,926,712</u>	<u>1,796,938</u>

The financial statements on pages 21 to 34 were approved and authorised for issue by the Trustees on 24th May 2022, and signed on their behalf by:-

Mrs J Short
Trustee

Jean Short

Date: 24th May 2022

RSPCA Suffolk Central Branch
Statement of Cash Flows
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Cash flow from operating activities	19	- 81,624	- 14,423
Interest paid		-	-
Net cash flow from operating activities		<u>- 81,624</u>	<u>- 14,423</u>
Cash flow from investing activities			
Net cash inflow from West Suffolk branch	285,845	-	-
Payments to acquire tangible fixed assets	- 2,296	- 36,411	-
Interest received	<u>2,257</u>	<u>3,092</u>	
Net cash flow from investing activities		285,806	- 33,319
Cash flow from financing activities			
Interest paid		<u>-</u>	<u>-</u>
Net cash flow from financing activities		-	-
Net increase / (decrease) in cash and cash equivalents		<u>204,182</u>	<u>- 47,742</u>
Cash and cash equivalents at 1 January 2021		478,155	525,897
Cash and cash equivalents at 31 December 2021		<u><u>682,337</u></u>	<u><u>478,155</u></u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		682,337	478,155
Cash and cash equivalents at 31 December 2021		<u><u>682,337</u></u>	<u><u>478,155</u></u>

1) Accounting policies

1.1 Basis of preparation of accounts

RSPCA Suffolk Central Branch is an unincorporated charity in England. The address of the registered office is given in the charity information page on page 4 of these financial statements. The nature of the charity's operations and principal activities are also included on page 4 of these financial statements.

The charity 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 (FRS102), the Charities Act 2011 and the UK Generally Accepted Practice.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Stocks

Stock comprises of goods for resale in order to produce income to further the charity's objects and is valued at the lower of cost or net realisable value.

1.3 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives on the following basis:-

Plant & machinery – 15 %

Motor vehicle – 25 %

Building sheds – 20 %

Ferret & Cattery houses – 10 %

Shop fittings - 10%

No depreciation is charged on the freehold land and buildings. In the opinion of the Trustees the buildings are maintained to such a standard that depreciation is not required.

1) Accounting policies (continued)

1.4 Legacies

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1.5 Incoming resources

Incoming resources from the charity shops and from investments is included when received.

1.6 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

1.7 Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

1.8 Designated funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.9 Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim is to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

1.10 Risk assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

1.11 Finance and operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. Assets purchased under finance lease are capitalised as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalised cost and the total obligation under the lease represents the finance charges. Finance charges are written-off to the SOFA over the period of the lease so as to produce a constant periodic rate of charge.

1.12 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.13 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1) Accounting policies (continued)

1.14 Cash and cash equivalents

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

1.15 Financial Instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in the statement of financial activities, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

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

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

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

1.16 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA Suffolk Central Branch

Notes to the Accounts

31 December 2021

1) Accounting policies (continued)

- 1.17 The charity receives government grants in respect of financial assistance following the economic effects of covid-19. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

2) TANGIBLE FUNCTIONAL FIXED ASSETS

		Land and Buildings	Sheds	Motor Vehicles	Plant, Machinery & Equipment	Shop Fittings	Ferret & Cattery Houses	Animal Home Improvements (including Project Winston)	Total
		£	£	£	£	£	£	£	£
Cost at 01-Jan-21		532,517	2,571	11,444	19,263	24,435	106,101	634,597	1,330,928
Additions									
Transfers		0						2,296	2,296
Disposals		0	-2,571					0	0
Cost at 31-Dec-21		532,517	0	11,444	19,263	24,435	106,101	636,893	1,330,653
Depreciation at 01-Jan-21			2,571	11,444	14,963	21,399	86,313	6,718	143,408
Charge			0	0	920	1,447	10,610	12,225	25,202
Transfers								0	0
Disposals			-2,571						-2,571
Depreciation at 31-Dec-21		0	0	11,444	15,883	22,846	96,923	18,943	166,039
Net Book Value 31-Dec-21		532,517	0	0	3,380	1,589	9,178	617,950	1,164,614
Net Book Value 31-Dec-20		532,517	0	0	4,300	3,036	19,788	627,879	1,187,520

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

3) INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations, Legacies and Similar Incoming Resources				
Grants	24,024		24,024	24,622
General	38,588		38,588	47,118
Animal Home-donations	0		0	0
Animal Home-other	18,121	0	18,121	18,387
Collection Boxes	1,600		1,600	648
Clinic Collections	27,119		27,119	15,003
House to House	0		0	0
Special Efforts	47,159		47,159	3,408
Legacies	105,115	57,963	163,078	280,754
Subscriptions	479		479	924
Safe Haven	13,734		13,734	13,489
Funeral Donations	2,830		2,830	1,229
West Suffolk Branch distribution received	0	240,000	240,000	0
	<u>278,769</u>	<u>297,963</u>	<u>576,732</u>	<u>405,582</u>
b) Income from Activities for Generating Funds				
Identichip	60		60	60
Donations Shops	3,028		3,028	1,106
Sales (Animal Home)	17,517		17,517	19,757
Shop Takings	185,324		185,324	122,689
	<u>205,929</u>		<u>205,929</u>	<u>143,612</u>
c) Investment Income				
Interest Receivable	2,257		2,257	3,092
UK Treasury Stock	0		0	0
	<u>2,257</u>		<u>2,257</u>	<u>3,092</u>
d) COVID Grants				
Coronavirus Job Retention Scheme	14,202		14,202	32,326
Animal Home	0		0	3,000
Reynolds Road	10,764		10,764	11,810
Clinic	2,173		2,173	10,000
Stowmarket	16,143		16,143	27,714
Felixstowe	10,764		10,764	11,811
Tacket Street	16,143		16,143	27,714
Kickstart	26,081		26,081	0
	<u>96,270</u>	<u>0</u>	<u>96,270</u>	<u>124,375</u>

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

4) RESOURCES EXPENDED

a) Costs of Activities in Furtherance of the Charitable Objectives	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Animal Home	369,689	12,936	382,625	338,183
Clinic	48,131		48,131	36,924
Veterinary Surgeon	33,024		33,024	24,802
17b & 17c	450,844	12,936	463,780	399,909
b) Costs of Generating Funds				
Charity Shops	197,335		197,335	177,562
17a				
c) Resources Expended on Managing and Administering the Charity	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Telephone/Postage Costs	853		853	633
Sundry	2,497		2,497	1,417
Branch Contribution	0		0	0
Independent Examiners Fee	2,000		2,000	1,800
Consultancy	0		0	0
Accountancy Fees	745		745	0
Interest Payable	0		0	0
Staff Costs	84,204		84,204	65,594
	90,299		90,299	69,444

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

5) RESTRICTED FUNDS	Balance 01- Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31- Dec-21 £
Legacies/Grants	818	0	-818	0	0
West Suffolk Branch	0	297,963	-12,118	0	285,845
	818	297,963	-12,936	0	285,845

The restricted fund represents funds received following the merger with West Suffolk.

6) CASH AT BANK AND IN HAND	2021 £	2020 £
Current Account	36,256	22,060
High Interest Savings Account	295,226	21,546
Cash In Hand	477	329
Melton Building Society	85,302	85,000
Monmouthshire Building Society	85,463	85,000
Virgin Money	5,707	5,698
Skipton Building Society	50,000	85,741
Cambridge & Counties	88,385	87,309
Nationwide Building Society	35,521	85,472
	682,337	478,155

7) DEBTORS AND PREPAYMENTS	2021 £	2020 £
Trade Debtors	733	0
Taxation Recoverable	11,477	10,140
Prepayments	5,667	3,875
Other Debtors	86,411	127,961
	104,288	141,976

8) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
PAYE, NI and Pensions	7,152	4,495
Accrued Expenses	3,019	1,800
Trade Creditors	17,150	8,643
	27,321	14,938

9) CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

The charity held no long term creditors during this or the previous financial period.

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

10) FIXED ASSET INVESTMENTS

	Property Investments £	Listed Investments £	Unlisted Investments £	2021 Total £	2020 Total £
Cost or valuation					
At 1 January 2021	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Realised Gain on Investments	-	-	-	-	-
At 31st December 2021	-	-	-	-	-
Cash held by investment advisors				-	
Total Investments including cash		At 31st December 2021		-	
Total Investments including cash		At 1st January 2021		-	

	Property Investments £	Listed Investments £	Unlisted Investments £	Total £
Historical Cost (excluding cash) held by investment advisors				
At 31st December 2021	-	-	-	-
At 1st January 2021	-	-	-	-

11) ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Fixed Assets and Investments	1,164,614	0	1,164,614	1,187,520
Cash	454,455	227,882	682,337	478,155
Net Current Assets	21,798	57,963	79,761	131,263
Liabilities (Due in more than one year)	0	0	0	0
	<u>1,640,867</u>	<u>285,845</u>	<u>1,926,712</u>	<u>1,796,938</u>

12) STAFF COSTS AND NUMBERS

	2021 £	2020 £
Gross Wages and Salaries	428,135	360,155
Employers Pensions	14,046	12,276
Employer's National Insurance Costs	21,875	17,411
	<u>464,056</u>	<u>389,842</u>

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £14,046 (2020: £12,276).

Employees who were engaged in each of the following activities:

	2021 No.	2020 No.
Cost of generating funds/fund raising	13	7
Activities in the furtherance of the organisation's objectives	24	19
	<u>37</u>	<u>26</u>

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of £60,000 or above.

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

13) UNRESTRICTED FUNDS

	At 01-Jan-21 £	Income £	Expenditure £	Investment Gains £	Transfers £	At 31-Dec-21 £
General Reserve	1,796,120	583,225	738,478		0	1,640,867
	<u>1,796,120</u>	<u>583,225</u>	<u>738,478</u>	<u>0</u>	<u>0</u>	<u>1,640,867</u>

The General Reserve represents the free funds of the charity which are not designated for particular purposes.

14) TRUSTEES AND OTHER RELATED PARTIES

No payments or reimbursements of expenses were made to trustees or any persons connected with them during the financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

15) COMMITMENTS

At 31st December 2021 the charity has commitments under non-cancellable operating leases as follows:-

Expiry date:	2021 Land and Buildings £	2021 Other £	2020 Land and Buildings £	2020 Other £
Within one year	58,667	0	62,250	0
Two to five years	68,667	0	85,083	0
Over five years	0	0	0	0
	<u>127,334</u>	<u>0</u>	<u>147,333</u>	<u>0</u>

£57,153 lease payments have been recognised as an expense during the year (2020: £60,070).

Capital expenditure contracted for but not provided in the financial statements was £nil (2020: £nil).

16) FINANCIAL INSTRUMENTS

	2021 £	2020 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>87,144</u>	<u>127,961</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>20,169</u>	<u>10,443</u>

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2021

17a) Costs of generating funds - Shops	Ipswich Reynolds Road £	Felixstowe £	Ipswich Tacket Street £	Stowmarket £	Total 2021 £	Total 2020 £
Rent	5,000	15,750	23,996	12,407	57,153	60,070
Legal Fees	0	0	0	0	0	0
Rates	343	552	-55	453	1,293	812
Electricity	430	1,472	1,369	1,671	4,942	6,364
Administration	2,149	2,770	2,976	2,441	10,336	9,598
Repairs and Renewals	1,067	224	2,104	1,199	4,594	5,922
Telephone	259	282	479	230	1,250	1,133
Staff Costs	21,973	28,704	36,319	29,370	116,366	91,896
Goods for Sale	0	693	190	29	912	929
Insurance	0	489	0	0	489	838
	31,221	50,936	67,378	47,800	197,335	177,562

17b) Costs of generating funds - Animal Home	Unrestricted Funds £	Restricted Funds £	Restricted West Suffolk £	Total 2021 £	Total 2020 £
Animal Costs	27,324			27,324	35,134
Staff Costs	252,996		11,819	264,815	235,022
Repairs and renewals	18,345	818		19,163	13,519
Rates	6,053			6,053	4,764
Electricity	12,252			12,252	9,734
Administration	48,269		35	48,304	38,060
Van expenses	1,860		121	1,981	1,497
Telephone	1,907			1,907	1,476
Forest House	2,971			2,971	1,399
Identichips	158			158	0
VET Fees	33,024		143	33,167	24,802
Cost of Goods Sold	-2,446			-2,446	-2,422
Loss on disposal of fixed assets	0			0	0
	402,713	818	0	415,649	362,985

17c) Costs of generating funds - Clinic	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Rates	712		712	543
Electricity	502		502	1,292
Administration: Vet attendance	40,421		40,421	28,511
Other	975		975	927
Repairs and renewals	481		481	495
Telephone	157		157	123
Legal Fees	0		0	123
Staff Costs	4,883		4,883	5,033
	48,131		48,131	36,924

18) LEGACIES

In accordance with the Statement of Recommended Practice (FRS102) legacies are now recognised in the accounts when receipt is probable. Legacies notified but unreceived at 31st December 2021 included in debtors and income amounted to £80,442 (2020: £126,229).

19) RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the year	129,774	29,746
Net cash inflow from West Suffolk branch	-285,845	0
Interest received	-2,257	-3,092
Depreciation	25,202	19,075
Loss on disposal of fixed assets	0	0
(Increase)/decrease in stock	1,431	839
(Increase)/decrease in debtors	37,688	-58,631
Increase/(decrease) in creditors	12,383	-2,360
Net cash flow from operating activities	-81,624	-14,423