



Suffolk Central Branch
Registered Charity No.206269

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2023

RSPCA Suffolk Central Branch
Charity Registration No: 206269



**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2023**

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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 2023	
Names of Charity Trustees		
Name	Office if applicable	Dates
Ian Hendry		Elected at AGM 15.06.23
Darren King		Elected at AGM 08.06.22 - Resigned 13.06.23
Jane “Lesley” Newton	Hon. Secretary	Elected at AGM 15.06.23
Jean Short	Hon. Chairman	Elected at AGM 15.06.23
Mary Taylor	Hon. Treasurer	Elected at AGM 15.06.23
Stephen Taylor	Hon. Vice Chairman	Elected at AGM 15.06.23
Robert Crouch		Co-opted on 25.09.23
Elizabeth Pearce		Co-opted on 25.09.23
Tim Niven		Co-opted on 25.09.23 – Resigned 10.03.24
The existing Trustees appoint any new Trustees following the provisions 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 Hon. President is Sue Southgate.		
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 2023 which are set out on pages 18 to 31.

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 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: 29th May 2024

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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 our branch area, 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 benefits provided to the public.

The key aims of the Branch are to find suitable new homes for the animals that come into our care and to provide proper care while they are with us, particularly those who have been mistreated or abandoned. We also aim to provide subsidised treatment through our Clinics and voucher schemes for members of the public who cannot afford normal veterinary fees.

Animals taken into our care for re-homing are assessed, and 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, which is closely monitored. This work helps control the incidence and spread of disease and suffering and promotes responsible pet ownership and 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 before rehoming for all the animals we adopt, as well as post-adoption follow-ups to see how the animals are getting on in their new homes.

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 an excellent working relationship with the Inspectorate team and thank them for all they do. In 2023 36% of the animals taken into our care were brought in by the Inspectorate.

We act as an emergency holding facility for wildlife in need, and work closely with our colleagues at wildlife centres to get the animals transferred for rehabilitation within 48 hours of arriving with us. Most of the wildlife we take in goes to RSPCA East Winch Wildlife Hospital in Norfolk

We operate income-based welfare assistance which enables the branch to help those in need. The people who benefit from these schemes, would otherwise be unable to afford help for their animals, which could result in the animal suffering, or require them to relinquish the pet into the

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care of a rescue centre. We support keeping pets and their owners together wherever possible and suitable, as we recognise the important bond between animals and people and as we wish to minimise pressure on already-full rescue centres like ours.

The Branch feels neutering of companion animals is a priority and runs neutering schemes where the cost of neutering is heavily subsidised. During 2023 we continued to offer reduced cost neutering for dogs, cats, and rabbits belonging to owners on low incomes. This assists members 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 and through our network of partner vets.

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. The online facility for lost and found animals that the RSPCA network uses is Animal Search UK. It is a free service for the public to use and is the leading search service for missing pets in the UK.

The Branch is registered for Gift Aid, which increases the value of donations by allowing us to reclaim tax on them. We can claim Gift Aid on monetary donations, and we can also ask members of the public if they are willing/able to Gift Aid the donations they bring to our charity shops.

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). A staff member resides in the two houses adjacent to the Centre, providing overnight cover. A lease is held on each of the five 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 and initiatives.

At the end of December 2023, the Branch employed 36 staff members (26 FTE).

The Branch provides volunteering and work experience opportunities for those who wish to support our work and gain valuable experience, including trusteeship, fundraising, and helping in our shops, at the Clinic, and at the Animal Centre. This benefits local people, colleges, schools, and companies by providing the possibility of doing compassionate and rewarding work.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for 2023 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.

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No significant expenses were paid to any of the Trustees during the financial year 1st January to 31st December 2023.

Advisors

HSBC Bank, Ipswich – Bankers

Prettys, Ipswich – Solicitors

Beatons Limited, Foxhall, Ipswich – Independent Examiners

Lucy Webb - MSc Clinical Animal Behaviour, BSc (Hons) RVN

Organisational Structure

The Society was founded on 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. Following ongoing work between the National RSPCA and the Charity Commission, the first tranche of RSPCA branches has become Charitable Incorporated Organisations. We believe this is our branch's future, and the trustees hope to go through this process as soon as Branch resources allow. The limited liability of trustees will enable branches to attract trustees and make it easier to receive grants from other organisations.

The RSPCA's work covers England and Wales. There are three management regions: 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 have 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 managing the Branch and its funds.

A lot of work was put into increasing the number of trustees in 2023. A SWOT analysis/trustee skills audit was undertaken to determine what additional skills were needed, and three new trustees and an advisor joined the team to strengthen it.

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

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.

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Related Parties

There have been no related party transactions in the period 1 January – 31 December 2023.

Review of Activities

During the year, the Branch took in 296 animals (233 for welfare reasons and 64 for non-welfare reasons) and re-homed 261 animals. The Branch microchipped 305 animals and neutered 552 animals.

At our Animal Centre, we can care for 21 dogs, 16 rabbits, 40 ferrets, 60 cats, and a number of small animals and birds at any one time. On average, we have around 90-100 animals living at the centre while they await their new homes. Cats continued to make up the greatest proportion of intake in 2023, at 59% of the animals coming into our care. However, the dogs in our care increasingly take the most time and resources to rehabilitate and rehome.

There are always seasonal fluctuations with rehoming but we are seeing that the cost of vet fees and the cost-of-living crisis in general is affecting the number of animals we are adopting out. Many of the animals we are taking in are more difficult to rehome, as they have medical and, sometimes complex, behaviour needs.

The Branch works hard to ensure that the facilities at our Animal Centre are the best we can provide. Examples of improvements in 2023 are:

- extractor fans put in the two cat blocks without them to help in the high summer temperatures,
- a new van to safely transport our animals, fitted with pens so that they travel securely,
- a field shelter was erected on our exercise field to enable members of the public and our dogs to enjoy our facilities, whatever the weather, allowing for relaxing interactions between adopters and their new dogs, and to shelter our team who work come rain or shine outdoors.

Planning and preparations began to rebuild our cat isolation block. The facility needed to be improved to further mitigate the risk of cross-contamination and to provide a better environment for both our cats and people. We have received funding of £35,000 from the Dr. Millar-Danks Charitable Trust to complete this work and we are indebted to the Trust for their ongoing support.

The cost of electricity at our Centre alone was £43,167 in 2023. Due to this, the trustees are considering installing solar panels to offset some of the cost.

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 small, dedicated volunteer team who support their work.

We also have a small, dedicated volunteer foster team and are indebted to our fosterers. They provide a lifeline for animals who find the centre environment difficult and can quite literally

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turn these animals' lives around. In 2023, much work went into reviewing the foster procedures in place and recruiting.

Educational talks are an important part of our work and we are very thankful to volunteer, Gill Hendry who gives education talks to all sized groups, from children in groups of 10, up to 600 in a school assembly. Gill can also give talks to adult groups – most sizes can be accommodated – from smaller groups in care homes to larger talks for WI meetings.

Talks in school can effectively spread the word about being kind to animals and inspire a future generation of compassionate animal lovers.

Gill was busy in 2023 and was able to give several talks to schools and adult groups. One such talk was to Wells Hall Primary School in Gt. Cornard, where she gave a talk and showed a PowerPoint presentation to the whole school. Following Gill's presentation, we became their project of the year, and the staff and children ran open days, coffee mornings and a Christmas Fayre, raising an amazing £500. Gill and Zoe Barrett-Lamb, our Animal Centre Manager, were delighted to return to the school later in the year to accept the donation.

We are delighted to offer tours of our Animal Centre too. Whether you are a school, community group, local business, or an individual passionate about animals, we are here to accommodate you. Get in touch with us, and we will arrange a talk and tour.

Veterinary Clinic

At our Veterinary Welfare Clinic in St. Georges Street in Ipswich, 2196 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 receiving benefits or on a low income. However, no animal in need will ever be turned away.

Our Ipswich Clinic saw 256 more animals in 2023 than in 2022, and the overall expenditure went up nearly £14,000.

With the cost-of-living crisis continuing, it is clear that people are struggling to afford to pay vets' bills, even those who are not in receipt of benefits, and this trend looks to be increasing well into 2024.

In addition to our Welfare Clinic in Ipswich, we work with Cedarwood Vets in Stowmarket, who run a Welfare Clinic for us every day of the week from their surgery. Bury St. Edmunds Veterinary Centre also see eligible members of the public at their mobile community veterinary clinic on Wednesdays. We are indebted to these vets, who provide subsidised services that the public can access.

Welfare vouchers issued - at the end of the year the number of animals supported had increased across the branch, with 853 vouchers issued compared to 413 in 2022 (+106.5%). The number of animals actively receiving support also increased with 572 vouchers redeemed compared to 210 in 2022 (+172%).

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The total spend on welfare provisions for vouchers redeemed in 2023 was +208%, at £55,477 made up of £19,286 for neutering and £36,191 for medical treatments. This compares to £17,969 in 2022 made up of £6,024 in neutering and £11,945 in welfare.

On average we issued 32 neuter vouchers and 39 welfare assistance vouchers a month in 2023. Our average spend on welfare assistance was £114.50 compared to £105.70 in 2022 (based on vouchers redeemed).

We have been pleased to supply local food banks with pet food after receiving monies from a trust. We matched the funding given, so we have been able to assist even more people and their pets. Food banks held at our Ipswich Clinic are also being organised for 2024. The branch also provided cards detailing the welfare assistance available and circulated these to places such as the CAB, etc.

It became clear during 2023 that significant work needed to be carried out at the Clinic, which will be undertaken in 2024.

The Trustees believe that the statistics detailed above demonstrate that the branch's activities significantly improve animal welfare in the Branch area and that its core purposes are being achieved.

Charity Shops

The Branch runs five charity shops: two in Ipswich, one in Felixstowe, one in Stowmarket, and one in Bury St. Edmunds. Our Bury shop opened in December 2023, and in addition to traditional charity retail, it features a small, simple café serving hot drinks and pre-prepared food.

In addition to raising vital funds for the Branch, the shops help raise awareness of our work by displaying rehoming and event posters and signposting members of the public to help. Additionally, our shops help recycle and upcycle donations, helping the environment.

Through the hard work of our Shop Managers and volunteers, in 2023, we claimed just under £26,000 of Gift Aid on donations to our Charity Shops. This figure is up 20.5% compared to 2022.

We are very reliant on the profit from the shops, which is a vital part of our income, and are sincerely grateful for all the donations. We were especially thrilled that the shops' combined turnover was £321,765 in 2023, a 12% increase compared to 2022, which is a tremendous achievement. This is down to the hard work of the shop managers and volunteers.

The trustees are considering employing a Retail Development Manager to support the growth of the existing shops, set up new shops and move forward with the online sales of donated goods.

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Fundraising activities

Our Safe Haven sponsorship scheme, whereby members of the public can sponsor animal accommodation at our Animal Centre, and the events that we organised and attended continue to be an important part of our income and branch awareness.

Both volunteers and employees raised money for the branch, although volunteers carried out most of the face-to-face fundraising. No professional fundraisers or commercial participants were involved in any 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.

Fundraising expenditure remains modest, as the branch relies heavily on volunteers.

In the Autumn of 2023, our Corporate and Community Fundraiser came on board, and has hit the ground running. Lorna Goodwin's scope includes developing and delivering the charity's corporate and community fundraising initiatives, including event management, event attendance, volunteer management and corporate partnership management, to generate income and in-kind benefits for the Branch.

Trustees monitor fundraising activity through regular Committee and subcommittee meetings, ensuring that activities adhere to legal requirements and best practices.

Social media and our website play a very important part in our work, especially in the re-homing of animals, enabling us to showcase our animals to a large audience. We are very active on Facebook, and our Animal Centre Manager works hard to make posts engaging. At the end of 2023, we had over 12,000 followers on Facebook and nearly 2000 followers on Instagram. Our biggest audience is women in the Ipswich area. Work began on preparing for our new website to increase traffic, add functionality and improve the user experience.

2024 is the RSPCA's 200th anniversary year. We look forward to working with the National Society and their campaigns to promote our work to a wider audience and raise more funds to meet the growing animal welfare needs in our Branch area.

Our Volunteers

Our volunteers, who number approximately 135 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. Like many organisations in the sector, we continue to find it more difficult to recruit volunteers for our fundraising, especially store collections and our charity shops.

Thank Yous

We would like to take this opportunity to thank The Dr Sheila Millar Danks Charitable Trust, Ryder Davies Vets, The Barn Vets, Cedarwood Vets, Bury St. Edmunds Veterinary Centre, , Amazon, Pets at Home, Hughes, Tuddenham Press Limited, and Suffolk ProHelp.

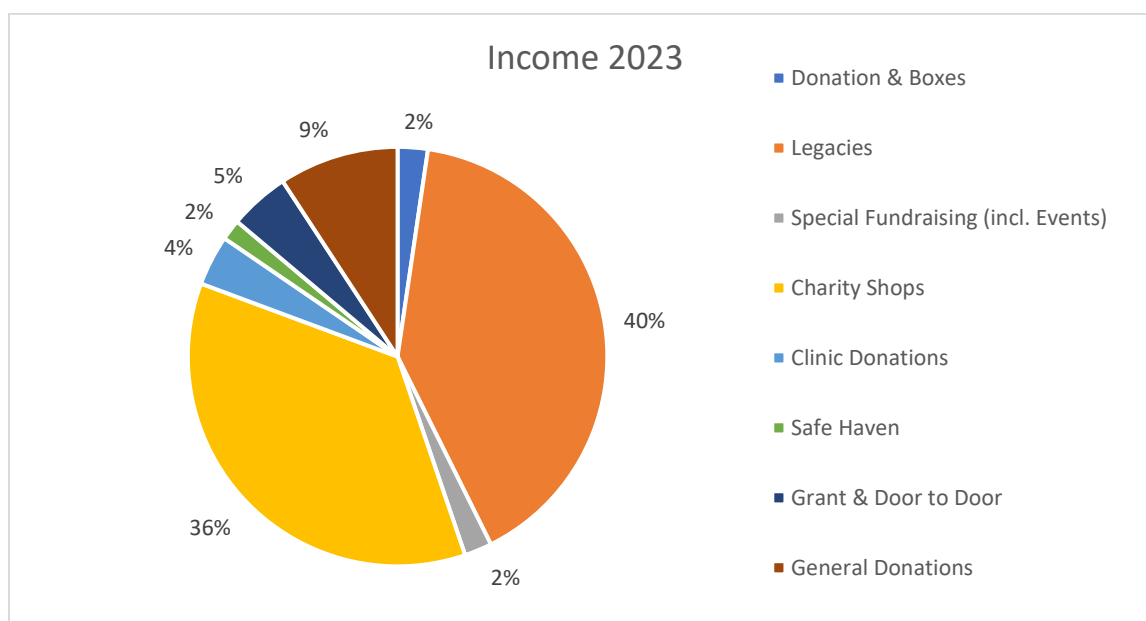
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The Branch received seven complaints in 2023, which were dealt with and resolved by the Branch Manager and/or Trustees with assistance from the National Society where needed.

Financial Summary

Total expenditure was £1,134,675 and total income was £941,008. The main income items were:

Donations and boxes	£20,851
Legacies	£361,651
Special Fundraising (incl. our events)	£19,020
Charity Shop	£321,765
Clinic Donations	£34,791
Safe Haven	£14,284
Grants and Door to Door	£41,569
General Donations	£82,758
RSPCA West Suffolk Monies	N/A



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

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- 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

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.

The review of Branch policies and procedures continued in 2023, and any necessary alterations were made to ensure we continued to comply with legislation and other regulations.

The Branch instituted a risk register, broken down into sections (Compliance, External, Financial, Governance, and Operational). Discussions were held regularly at Committee meetings to assess the likelihood and impact of various identified risks, current mitigation efforts and further actions, if required / possible.

Reserves Policy

It is the Branch's 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 £1,134,675 against our total income from all sources of £941,008.

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 doing remarkably well, given the circumstances. We continue to see a general increase in overheads, pretty much across the board, a situation we anticipate will continue into 2024.

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Future Plans

The following activities summarise our ambitions for the next 12-24 months:

- Commitment to putting the whole animal's welfare first in our rehabilitation and rehoming work, recognising that their psychological needs are as important as their physical and clinical well-being and investing in services and care that respond to both.
- Increasing and diversifying our fundraising efforts, seeking to reduce reliance on legacy income whilst recognising that gifts in Wills are a vital and highly-valued source of funds.
- Continually reviewing and monitoring expenditure on core costs, especially those that are subject to increases outside of our control, such as rising vet bills and electricity costs, seeking ways to reduce or offset these without impacting our services or care.
- To increase our impact and presence in West Suffolk to ensure animals and their owners across our branch area have access to the support they need and that the people of West Suffolk know how to support us, or seek support from us.

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 situation 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 that disclose the charity's financial position with reasonable accuracy and enable them to ensure that the financial statements comply with the applicable law, regulations, and Trust Deed.

The Trustees are also responsible for safeguarding the charity's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

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

Our aim for the branch is to increase the number of animals we assist, ensuring we can support pets and their owners across the branch area.

We will continue to provide valuable service and support across the branch area per our aims and objectives.

I would like to pay tribute to all our branch team and the volunteers who support them. They all, at times, go above and beyond the call of duty to ensure that our vital animal work here in Suffolk continues. A great big thank you to you all.

A special thank you to all my fellow trustees for all their support to me and the branch.

Approved by the Trustees on 29th May 2024 and

Signed on their behalf by



**Mrs Jean Short
Hon. Chairman**

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.

Form of Bequest

If you wish to support RSPCA Suffolk Central Branch and their animal welfare work in 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".

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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

LinkedIn: <https://www.linkedin.com/company/rspca-suffolk-central>

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.

(Please Note: Saturday and Sunday are by appointment only)

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 Line

0300 330 1406

Option 1 – Welfare Assistance and Option 2 – Neutering
or welfare@rspca-suffolkcentral.org.uk

Educational Talks and Tours

Mrs Gill Hendry – education@rspca-suffolkcentral.org.uk or info@education@rspca-suffolkcentral.org.uk.

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

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

Opening Hours: Monday – Friday incl. 9am-4.30pm and Saturday 9am-4pm.

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 Friday incl. 9am-5pm and Saturday 9.30am-4.30pm.

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

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

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

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Bury St. Edmunds Charity Shop, Bartons Retail Park, Barton Road, Bury St. Edmunds, IP32 7BE

Tel: 01284 240246 or email buryse.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Thursday incl. 10am-5pm, Friday 10am-6pm and Saturday 10am-5pm.

National RSPCA Helpline/Cruelty Line: 0300 1234 999.

National RSPCA Website: www.rspca.org.uk

Our cover star:

Our cover star this year is handsome Hugo. Hugo is a super sweet and affectionate boy who loves having people around him and getting as much attention as possible. Hugo does have a facial deformity, but this does not affect his quality of life - if anything, we think this adds to his brilliant character. This gorgeous chap has now been waiting for a home for 7 months.

Please note: The RSPCA Chief Inspector's Report for the Essex and Suffolk Group for 2023 is available on our website.

RSPCA Suffolk Central Branch
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Incoming Resources					
Revenues, grants, legacies & donations		537,619	37,305	574,924	1,539,800
Activities for generating funds		348,909	0	348,909	309,355
Investment Income		17,175	0	17,175	4,947
Covid Grants		0	0	0	22,513
Total Incoming Resources	3	903,703	37,305	941,008	1,876,615
Costs of activities in furtherance of the charities objectives	4a	733,175	0	733,175	625,272
Cost of raising and generating funds	4b	293,576	0	293,576	265,368
Management & Administration of the charity	4c	107,924	0	107,924	107,903
		1,134,675	0	1,134,675	998,543
Net Incoming Resources before Transfers		-230,972	37,305	-193,667	878,072
Gain/Loss on Disposal of Investments		0	0	0	0
Transfers		0	0	0	0
Total funds brought forward		2,804,784	0	2,804,784	1,926,712
Total funds carried forward		2,573,812	37,305	2,611,117	2,804,784

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
31st December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	2	1,200,664	1,205,078
Investments	10	0	0
		<u>1,200,664</u>	<u>1,205,078</u>
Current Assets			
Stock		4,101	4,102
Debtors	7	558,012	634,468
Cash at Bank and In Hand	6	900,144	1,007,009
		<u>1,462,257</u>	<u>1,645,579</u>
Creditors:			
Amounts due within one year	8	51,804	45,873
		<u>1,410,453</u>	<u>1,599,706</u>
Net Current Assets			
		<u>1,410,453</u>	<u>1,599,706</u>
Total assets less current liabilities		<u>2,611,117</u>	<u>2,804,784</u>
Creditors:			
Amounts due after more than one year	9	0	0
Net assets		<u>2,611,117</u>	<u>2,804,784</u>
CAPITAL & RESERVES			
Income Funds			
General Funds	13	2,573,812	2,804,784
Restricted Funds	5	37,305	0
		<u>2,611,117</u>	<u>2,804,784</u>

The financial statements on pages 20 to 31 were approved and authorised for issue by the Trustees on 29th May 2024, and signed on their behalf by:-

Uea Short

Mrs J Short
Trustee

Date: 29th May 2024

RSPCA Suffolk Central Branch
Statement of Cash Flows
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flow from operating activities	19	- 109,131	289,954
Interest paid		-	-
Net cash flow from operating activities		<u>- 109,131</u>	<u>289,954</u>
Cash flow from investing activities			
Net cash inflow from West Suffolk branch			95,627
Payments to acquire tangible fixed assets	- 14,909	- 65,856	
Interest received	<u>17,175</u>	<u>4,947</u>	
Net cash flow from investing activities		2,266	34,718
Net increase / (decrease) in cash and cash equivalents		<u>- 106,865</u>	<u>324,672</u>
Cash and cash equivalents at 1 January 2023		1,007,009	682,337
Cash and cash equivalents at 31 December 2023		<u><u>900,144</u></u>	<u><u>1,007,009</u></u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		900,144	1,007,009
Cash and cash equivalents at 31 December 2023		<u><u>900,144</u></u>	<u><u>1,007,009</u></u>

RSPCA Suffolk Central Branch
Notes to the Accounts
31 December 2023

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 3 of these financial statements. The nature of the charity's operations and principal activities are also included on page 3 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 – 20 %

Motor vehicle – 10 %

Building sheds – 20 %

Ferret & Cattery houses – 10 %

Shop fittings - 10%

Aviary - 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.

RSPCA Suffolk Central Branch
Notes to the Accounts
31 December 2023

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.

RSPCA Suffolk Central Branch
Notes to the Accounts
31 December 2023

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.

RSPCA Suffolk Central Branch
Notes to the Accounts
31 December 2023

1) Accounting policies (continued)

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.

These include judgements relating to the amount of legacies bequeathed included in other debtors. These have been included on the basis of information available to the Trustees and on reports provided by the legacy department of the RSPCA HQ, who have deemed the receipt of these legacies to be probable in accordance with the Statement of Recommended Practice (FRS102) October 2019.

The amount recognised in debtors at 31st December 2023 amounted to £521,185.

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.

1.17 Government grants

The charity received 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 East & Ipswich Branch
Notes to the Accounts
for the year ended 31 December 2023

2) TANGIBLE FUNCTIONAL FIXED ASSETS

		Land and Buildings £	Buildings Sheds £	Motor Vehicles £	Plant, Machinery £	Shop Fittings £	Ferret & Cattery Houses £	Animal Home Improvements (including Project Winston)	Millar Danks Aviary	Total £
Cost at	01-Jan-23	532,517	7,029	44,934	19,263	24,435	106,101	636,893	25,337	1,396,509
Additions		0	0	0	0	14,909	0	0	0	14,909
Transfers										0
Disposals										0
Cost at	31-Dec-23	532,517	7,029	44,934	19,263	39,344	106,101	636,893	25,337	1,411,418
Depreciation at	01-Jan-23	0	0	12,826	16,803	24,293	106,101	31,197	211	191,431
Charge		0	0	3,349	920	267	0	12,253	2,534	19,323
Disposals										0
Depreciation at	31-Dec-23	0	0	16,175	17,723	24,560	106,101	43,450	2,745	210,754
Net Book Value	31-Dec-23	532,517	7,029	28,759	1,540	14,784	0	593,443	22,592	1,200,664
Net Book Value	31-Dec-22	532,517	7,029	32,108	2,460	142	0	605,696	25,126	1,205,078

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2023

3) INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations, Legacies and Similar Incoming Resources				
Door-to-Door collections	41,569		41,569	41,685
Grants	0		0	1,500
General	47,758	35,000	82,758	97,832
Animal Home-other	15,093		15,093	15,255
Collection Boxes	1,837		1,837	1,273
Clinic Collections	34,791		34,791	27,914
Special Efforts	16,715	2,305	19,020	44,984
Legacies	361,651		361,651	1,192,280
Subscriptions	704		704	617
Safe Haven	14,284		14,284	13,786
Funeral Donations	3,217		3,217	3,251
West Suffolk Branch distribution	0		0	99,423
	<u>537,619</u>	<u>37,305</u>	<u>574,924</u>	<u>1,539,800</u>
b) Income from Activities for Generating Funds				
Identichip	208		208	170
Donations Shops	5,831		5,831	3,018
Sales (Animal Home)	21,105		21,105	19,256
Shop Takings	321,765		321,765	286,911
	<u>348,909</u>	<u>0</u>	<u>348,909</u>	<u>309,355</u>
c) Investment Income				
Interest Receivable	17,175		17,175	4,947
	<u>17,175</u>		<u>17,175</u>	<u>4,947</u>
d) COVID Grants				
Kickstart	0		0	22,513
	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,513</u>

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2023

4) RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Costs of Activities in Furtherance of the Charitable Objectives				
Animal Home	611,434		611,434	505,344
Clinic	67,789		67,789	54,072
Veterinary Surgeon	53,952		53,952	65,856
17b & 17c	733,175	0	733,175	625,272
b) Costs of Generating Funds				
Charity Shops 17a	293,576		293,576	265,368
c) Resources Expended on Managing and Administering the Charity				
Telephone/Postage Costs	531		531	1,117
Sundry	7,067		7,067	6,463
Independent Examiners Fee	3,845		3,845	860
Advertising	909		909	0
Auditors Fees	0		0	6,000
Insurance	0		0	330
Staff Costs	95,572		95,572	93,133
	107,924		107,924	107,903

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2023

5) RESTRICTED FUNDS	Balance 01- Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31- Dec-23 £
Donations for projects	0	37,305	0	0	37,305
	0	37,305	0	0	37,305

Donations for specific projects were received during the year and no costs had been incurred at the year end.

6) CASH AT BANK AND IN HAND	2023 £	2022 £
Current Account	39,756	26,907
High Interest Savings Account	225,000	370,530
Cash In Hand	388	428
Melton Building Society	0	85,566
Monmouthshire Building Society	85,000	86,104
Virgin Money	85,000	85,920
Skipton Building Society	85,000	85,264
Cambridge & Counties	85,000	89,269
Nationwide Building Society	85,000	85,544
The Cambridge	85,000	91,477
Redwood	75,000	0
Charity 1yr Fixed	50,000	0
	900,144	1,007,009

7) DEBTORS AND PREPAYMENTS	2023 £	2022 £
Trade Debtors	738	3,035
Taxation Recoverable	22,841	17,935
Prepayments	1,542	0
Other Debtors	532,891	613,498
	558,012	634,468

8) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £	2022 £
PAYE, NI and Pensions	3,091	6,231
Accrued Expenses	5,063	6,000
Trade Creditors	43,650	33,642
	51,804	45,873

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 2023

10) FIXED ASSET INVESTMENTS

	Property Investments £	Listed Investments £	Unlisted Investments £	2023 £	2022 £
Cost or valuation					
At 1 January 2023	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Realised Gain on Investments	-	-	-	-	-
At 31st December 2023	-	-	-	-	-
Cash held by investment advisors				-	
Total Investments including cash		At 31st December 2023		-	
Total Investments including cash		At 1st January 2023		-	
	Property Investments £	Listed Investments £	Unlisted Investments £	2023 Total £	2022 Total £
Historical Cost (excluding cash) held by investment advisors					
At 31st December 2023	-	-	-	-	-
At 1st January 2023	-	-	-	-	-

11) ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Fixed Assets and Investments	1,200,664		1,200,664	1,205,078
Cash	862,839	37,305	900,144	1,007,009
Net Current Assets	510,309		510,309	592,697
Liabilities (Due in more than one year)	0		0	0
	<u>2,573,812</u>	<u>37,305</u>	<u>2,611,117</u>	<u>2,804,784</u>

12) STAFF COSTS AND NUMBERS

	2023 £	2022 £
Gross Wages and Salaries	557,333	525,202
Employers Pensions	19,075	18,102
Employer's National Insurance Costs	32,665	30,987
	<u>609,073</u>	<u>574,291</u>

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £19,075 (2022: £18,102).

Employees who were engaged in each of the following activities:

	2023 No.	2022 No.
Cost of generating funds/fund raising	13	13
Activities in the furtherance of the organisation's objectives	20	21
	<u>33</u>	<u>34</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 2023

13) UNRESTRICTED FUNDS

	At 01-Jan-23	Income	Expenditure	Investment Gains	Transfers	At 31-Dec-23
	£	£	£	£	£	£
General Reserve	2,804,784	903,703	1,134,675		0	2,573,812
	<u>2,804,784</u>	<u>903,703</u>	<u>1,134,675</u>	<u>0</u>	<u>0</u>	<u>2,573,812</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 2023 the charity has commitments under non-cancellable operating leases as follows:-

	2023 Land and Buildings	2023 Other	2022 Land and Buildings	2022 Other
Expiry date:	£	£	£	£
Within one year	81,750	0	54,250	0
Two to five years	220,875	0	100,750	0
Over five years		0	0	0
	<u>302,625</u>	<u>0</u>	<u>155,000</u>	<u>0</u>

£64,913 lease payments have been recognised as an expense during the year (2022: £65,762).

Capital expenditure contracted for but not provided in the financial statements was £nil (2022: £nil).

16) FINANCIAL INSTRUMENTS

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>533,629</u>	<u>616,533</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>48,713</u>	<u>39,642</u>

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2023

17a) Costs of raising and generating funds	Ipswich		Ipswich		Bury	Total 2023	Total 2022
	Reynolds Road	Felixstowe	Tacket Street	Stowmarket			
- Shops	£	£	£	£	£	£	£
Rent	5,720	15,751	22,049	21,040	353	64,913	65,762
Legal Fees	0	0		0	5,342	5,342	1,250
Rates	288	441	410	365	571	2,075	3,130
Electricity	2,041	3,237	9,557	10,053	174	25,062	10,970
Administration	4,374	4,511	3,908	3,814	1,654	18,261	14,253
Repairs and Renewals	3,112	1,246	4,937	2,498	5,433	17,226	17,086
Telephone	302	308	511	247		1,368	1,315
Staff Costs	35,472	35,673	38,067	36,349	9,801	155,362	150,067
Goods for Sale	88	1,062	447	176	693	2,466	977
Insurance	0	456	730	212	103	1,501	558
	51,397	62,685	80,616	74,754	24,124	293,576	265,368

17b) Costs of activities in furtherance of the charities objectives	Unrestricted Funds	Restricted Funds	Restricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	West Suffolk		
- Animal Home				£	£	£
Animal Costs	68,496			68,496	40,230	
Staff Costs	353,709			353,709	326,198	
Repairs and renewals	19,534			19,534	16,252	
Rates	3,896			3,896	2,208	
Electricity	43,167			43,167	29,817	
Administration	27,741			27,741	21,404	
Boarding out costs	561			561	24,903	
Depreciation	19,323			19,323	25,391	
Van expenses	5,287			5,287	9,225	
Telephone	2,220			2,220	1,972	
Forest House	1,339			1,339	5,909	
Identichips	0			0	0	
Vet fees - animal home	53,952			53,952	42,552	
Vet fees - almoning	65,501			65,501	23,304	
Cost of Goods Sold	660			660	1,835	
Loss on disposal of fixed assets	0			0	0	
	665,386	0	0	0	665,386	571,200

17c) Costs of activities in furtherance of the charities objectives	Unrestricted Funds	Restricted Funds	Restricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£		
- Clinic						
Rates	1,168				1,168	560
Electricity	3,310				3,310	337
Administration: Vet attendance	54,298				54,298	45,343
Other	1,624				1,624	950
Repairs and renewals	960				960	834
Telephone	363				363	276
Staff Costs	6,066				6,066	5,772
	67,789				67,789	54,072

18) LEGACIES

In accordance with the Statement of Recommended Practice (FRS102) legacies are recognised in the accounts when receipt is probable. Legacies notified but unreceived at 31st December 2023 included in debtors and income amounted to £521,185 (2022: £610,285).

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

	2023	2022
	£	£
Net income/(expenditure) for the year	-193,667	878,072
Net cash inflow from West Suffolk branch	0	-95,627
Interest received	-17,175	-4,947
Depreciation	19,323	25,392
(Increase)/decrease in stock	1	-1,309
(Increase)/decrease in debtors	76,456	-530,180
Increase/(decrease) in creditors	5,931	18,553
Net cash flow from operating activities	-109,131	289,954