

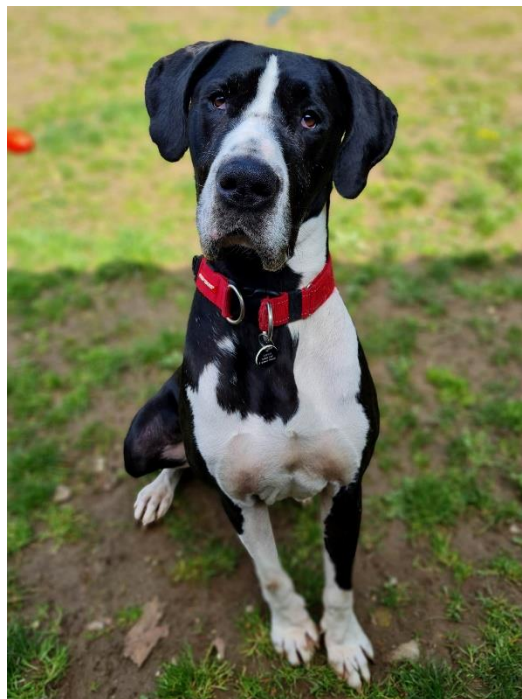


ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

**RSPCA Suffolk Central Branch
Charity Registration No: 206269**



**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2024**

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| Reference and Administrative Information | | |
|---|--|---|
| Charity Name | Royal Society for the Prevention of Cruelty to Animals Suffolk Central Branch <i>(formerly Royal Society for the Prevention of Cruelty to Animals Suffolk East & Ipswich Branch)</i> | |
| Charity No: | 206269 | |
| Financial Year: | 1 st January to 31 st December 2024 | |
| Names of Charity Trustees | | |
| Name | Office | Dates |
| Jane Bullen | | Co-opted 12.03.2025 |
| Rob Crouch | | Elected at AGM 12.06.2024 – Resigned 23.08.2024 |
| Karen Hill | | Co-opted 26.06.2024 |
| Ian Hendry | Hon. Vice Chairman | Elected at AGM 12.06.2024 |
| Jane “Lesley” Newton | Hon. Secretary | Co-opted 12.06.2024 |
| Tim Niven | | Resigned 10.03.2024 |
| Elizabeth Pearce | | Did not stand for re-election at the 2024 AGM |
| Margaret Shiress | | Elected at AGM on 12.06.2024 |
| Jean Short | Hon. Chairman | Did not stand for re-election at the 2024 AGM |
| Mary Taylor | Hon. Treasurer | Elected at AGM on 12.06.2024 |
| Stephen Taylor | Hon. Chairman | Elected at AGM on 12.06.2024 |
| <p>The existing Trustees appoint any new Trustees following the provisions in the organisation’s governing instrument.</p> <p>Mary Taylor, Stephen Taylor and Margaret Shiress are the trustees who hold title to property on behalf of the charity as of the date of this report, along with Jean Short, the Hon. President.</p> | | |
| 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 2024 which are set out on pages 20 to 33.

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 2025

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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. 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 rehome animals in our care for a reasonable adoption fee to people who can afford a companion animal. Rehoming them to those who do not meet our rehoming criteria would not be in the best interests of the animals and would, therefore, be outside our objects. All the animals we adopt are given a virtual or face-to-face home visit before rehoming, and we follow up with them after their adoption to see how they are doing 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. In 2024, 32 % of the animals taken into our care were brought in by the Inspectorate compared to 36% in 2023.

We act as an emergency holding facility for wildlife, and we work closely with our colleagues at wildlife centres to transfer the animals for rehabilitation within 48 hours of their arrival. Most of the wildlife we take in goes to RSPCA East Winch Wildlife Hospital in Norfolk and some to Wildlives Rescue and Rehabilitation Centre in Essex.

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 to a rescue centre. We support keeping pets and their owners together wherever possible and

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suitable, as we recognise the important bond between animals and people and 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 2024 we continued to offer reduced cost neutering for dogs, cats, and rabbits belonging to low-income owners. 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 number of unwanted animals and promote responsible pet ownership.

We also continue to provide low-cost microchipping of companion animals. However, it should be noted that both cats and dogs should legally be microchipped through laws implemented in April 2015 for dogs and June 2024 for cats.

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 in our branch area. The RSPCA network uses Animal Search UK, an online facility for lost and found animals. It is free for the public 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 able to Gift Aid the donations they bring to our charity shops.

The Charity owns the Animal Centre at Martlesham, the two adjacent houses, Forest House and Sunnyland, and the Clinic at St George's Street, Ipswich (all freehold). A staff member provides overnight cover in the houses adjacent to the Centre. 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 stalls at our events, and collaborating on campaigns, fundraising events, and initiatives.

At the end of December 2024, the Branch employed 39 staff members, with an average of 37 for the year.

The Branch provides volunteer 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 the Animal Centre. This benefits local people, colleges, schools, and companies by providing the possibility of doing compassionate and rewarding work. For many, it is a stepping stone to employment.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for 2024 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 the 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 2024.

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 currently an unincorporated charitable association. The committee took the decision to move forward with the Branch becoming a Charitable Incorporated Organisation (CIO) and submitted paperwork to the National RSPCA and the Charity Commission to begin the process. The move to a CIO will bring several benefits to the Branch, not least the limited liability of trustees will enable branches to attract trustees and make it easier to receive grants from other organisations. It will be a focus for 2025.

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. New trustees receive ongoing support as required. Trustees have individual and collective responsibility for managing the Branch and its funds.

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. sub-committee meetings are also held to discuss finance, fundraising, and volunteers. Additionally, extraordinary meetings are held as needed, and the AGM is held in June.

Related Parties

There have been no related party transactions in the period 1 January – 31 December 2024.

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Review of Activities

Our Animal Centre and Rehoming

During the year, the Branch took in 268 animals (a 9% decrease from 2023), 156 for welfare reasons and 112 for non-welfare reasons, and re-homed 234 animals (a 10% decrease from 2023). The Branch microchipped 359 animals and neutered 696 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, around 90 animals reside at the centre while they await their new homes. Cats continued to make up the most significant proportion of intake in 2024, at 55% 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 are affecting the number of animals being adopted. Many of the dogs 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 in line with our licence from the National RSPCA and best practice.

Animal Centre highlights - in July 2024, we officially opened our brand new Cat Isolation Unit. Lovingly named the Selwyn Isolation Unit, Pauline and Derek of the Millar Danks Trust officially cut the ribbon. The trust has provided financial support for this and many other vital projects at our Animal Centre, for which we will be forever grateful. The building is a bespoke unit that helps us appropriately care for sick and injured cats who need special care during their recovery. Thanks also go to the support from Benchmarx Kitchens and Wickes, who have helped us turn our vision into reality.

Further projects include upgrading the heating in the kennels, and work began on our Sensory Garden project, which will be opened in Spring 2025. Our grateful thanks go to our two main sponsors, the late Brian Blomfield, and a donation in memory of Mrs Beryl Smith. We would also like to acknowledge JEC Essex and Suffolk Borders for their support. This project is really a team effort, and we are indebted to the generous companies and volunteers who have dedicated their time and materials.

Work also began in 2024 to update our reception area desk and work space and install new kennel doors to bring them all up to the new build standard. This all falls under Millar Danks funding and will be projects that come to fruition in 2025.

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Our Clinic and Welfare Work

At our Veterinary Welfare Clinic in St. George's Street in Ipswich, 1615 animals were seen and treated. This included 1001 dogs and 574 cats. Ninety-six animals were vaccinated at the Clinic, and 123 dogs and cats were microchipped. The Clinic continues to see a high demand for help. Welfare assistance is offered 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.

Welfare vouchers issued across the branch - at the end of the year, the number of animals supported had increased across the branch, with 1024 vouchers issued compared to 853 in 2023 (a 20% increase). The number of animals actively receiving support also increased, with 768 vouchers redeemed compared to 572 in 2023 (a 34% increase).

The total spend on welfare provisions (vouchers) in 2024 was £69,193. Made up of £44,349 for neutering and £24,844 for medical treatments. In 2023, the spend was £55,477, made up of £19,286 for neutering and £36,191 for medical treatments. The increase overall from 2023 to 2024 is 25%. On average, we issued 37 neuter vouchers and 27 welfare assistance vouchers a month in 2024.

During 2024, we undertook successful microchipping events at the Clinic.

The main project at the Clinic was the work on the roof structure and damp proofing, which was undertaken at the end of the year.

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.

Our Shops

The Branch runs five charity shops: two in Ipswich, one in Felixstowe, one in Stowmarket, and one in Bury St. Edmunds.

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. They also play an essential role in the community.

We are reliant on the profit from the shops, which is a vital part of our income, and are sincerely grateful for all the donations. Our shops' combined turnover was £409,831, a 27% increase on 2023. It is to be noted that this is the first full year of trading of our newest shop and café at Bury St Edmunds.

Gift Aid on donated items, where we can claim 25% of the sale price against tax the donor has already paid, is an important extra income for the shops. Through the hard work of our Shop

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Managers and volunteers, in 2024, we claimed £35,355.89 of Gift Aid on donations in this way. This figure is an impressive increase on 2023.

The amount per kilo we were being paid by textile recycling companies for items of clothing and shoes that we could not sell dropped steadily throughout the year, and this downward trend is expected to continue in 2025. "Rag money" makes a very real contribution to the shops' income, and we will struggle to make up the reduction in this income stream.

Overheads such as electricity are still high, making trading increasingly difficult. Our shop managers have worked hard to develop more sales and new income streams, particularly using online channels to maximise what we get for certain items.

In July 2024 the trustees employed a Retail Development Manager who was engaged to initially look at increasing the income from our existing five shops. Sadly, the post holder resigned at the end of the year.

Our Tacket Street shop was beset with problems during the year, and the shop managers had their work cut out. There were continued issues with the electricity supply to the building.

Both our Felixstowe and Bury St. Edmunds shops successfully trialled and continued Sunday opening.

During 2024, several of our shops were targeted by Animals Rising, some of which resulted in defacing shopfronts, which our staff had to clean.

Talks and Guided Tours

In 2024, our educational speaker, Gill Hendry, gave 13 talks and conducted several tours of our Animal Centre for different groups. The talks were given at schools, care homes, Cub Scouts, and W.I. groups.

A highlight for Gill was a talk at Framsdon W.I., where she was lucky enough to have our local RSPCA Inspector Natalie Bartle join her. Those present enjoyed listening to Natalie talk about her experiences and career with the RSPCA.

We are very grateful to volunteer Gill Hendry, who is assisted by her husband and our trustee, Ian. Talks in schools spread the word about being kind to animals and inspire a future generation of compassionate animal lovers. If you would like a talk or a tour of our Animal Centre, don't hesitate to contact Gill at education@rspca-suffolkcentral.org.uk.

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Fundraising

Our Safe Haven animal enclosure sponsorship scheme, started in 2015, was relaunched in September 2024. The relaunch saw an exciting installation of a 9-foot willow tree at our Martlesham Animal Centre, created by local Felixstowe-based Tracey Barritt-Brown and kindly sponsored by our President, Jean Short and her husband Geoffrey. The tree holds a leaf for each sponsor that wishes to have one, featuring their messages of love and memories of their loved ones, both human and animal. We hope this lovely tree will engage visitors, promote the scheme and encourage more sponsors. It is worth a visit!

Events that we organised and attended continue to be an important part of our income and branch awareness, including our Family Fun Day, One Fun Day & Dog Show, Open Day & Fun Dog Show, and our quiz nights. In 2024, we had our first stall for many years at the Suffolk Show and participated in the Ipswich Half Marathon, which were both successful. We are organising a skydive for Spring 2025!

Lorna Goodwin is our Corporate and Community Fundraiser and is assisted by our Branch Assistant and a small fundraising volunteer team.

She was responsible for the launch of a new corporate partnership scheme. The support from our local business community is vital to our ongoing success, and something we are trying to harness more of. By purchasing a corporate partnership package from just £500 +VAT per year businesses will help us to continue our vital animal welfare work across Suffolk. Our new Corporate Partnership Scheme is designed for companies that would love to support animal welfare in their local community, but may not have the time or resources to plan their own fundraising events. We're also keen to show our thanks in any way we can, so we've included some unique rewards in our packages.

We saw a big increase in corporate volunteering days including in the Sensory Garden at MAC, the make-over of the Reynolds Road shop yard and maintenance/decoration at our Ipswich Welfare Clinic, and we have been thankful for all the help from local businesses with volunteering days, prize donations and their fundraising efforts – we couldn't do it without them.

It was a very special moment, seeing our first branch Christmas advert. It looked fantastic, we are proud that our advert was shown until the New Year at The Palace Cinema in Felixstowe. The ad had more than 50,000 views online, and even more than that at events and the cinema. The advert highlighted the vital help we can provide to the pets of those on low incomes.

Rebranding

2024 was the milestone 200 anniversary year, and the National RSPCA rebranded the RSPCA in April, launching a major campaign to inspire everyone to create a better world for every animal. The rebranding was the first since 1950. As a branch, we are actively rolling out the new branding across our branch, and the National Society is helping finance some areas. We will continue our efforts to help every kind of animal and will be adopting the new RSPCA look and feel across our sites, leaflets and communications. To minimise our costs, we are going for a

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phased approach, and in many cases, introducing the new brand where a natural opportunity arises.

As part of the new branding, we launched our new website in May, which has a new modern look and allows easy online donations and rehoming applications.

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.

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

Social Media

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 Instagram, and our Animal Centre Manager and Fundraiser work hard to make posts engaging and informative. At the end of 2024, we had approximately 13,000 followers on Facebook and 2,100 on Instagram; in addition, we had 680 followers on LinkedIn. Our most popular content is obviously about animals available for rehoming and rehoming success stories, but we also do well when we promote events and thank corporate supporters.

Our Vital Volunteers

Our volunteers, who numbered 134 at the end of the year 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.

Volunteer numbers are ever-fluctuating as people join and leave, and volunteer hours average about 1000 per month, with the Summer months being higher as this is when most of our events occur. There is a constant interest in volunteering roles at our Animal Centre for hands-on roles with the animals. In the Autumn, the response to adverts on social media for home visitor volunteers was good.

Attracting volunteers for some of our shops and helping at fundraising events and store collections remains extremely challenging.

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Thank You

We would like to take this opportunity to particularly 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, Suffolk ProHelp and Offset Films.

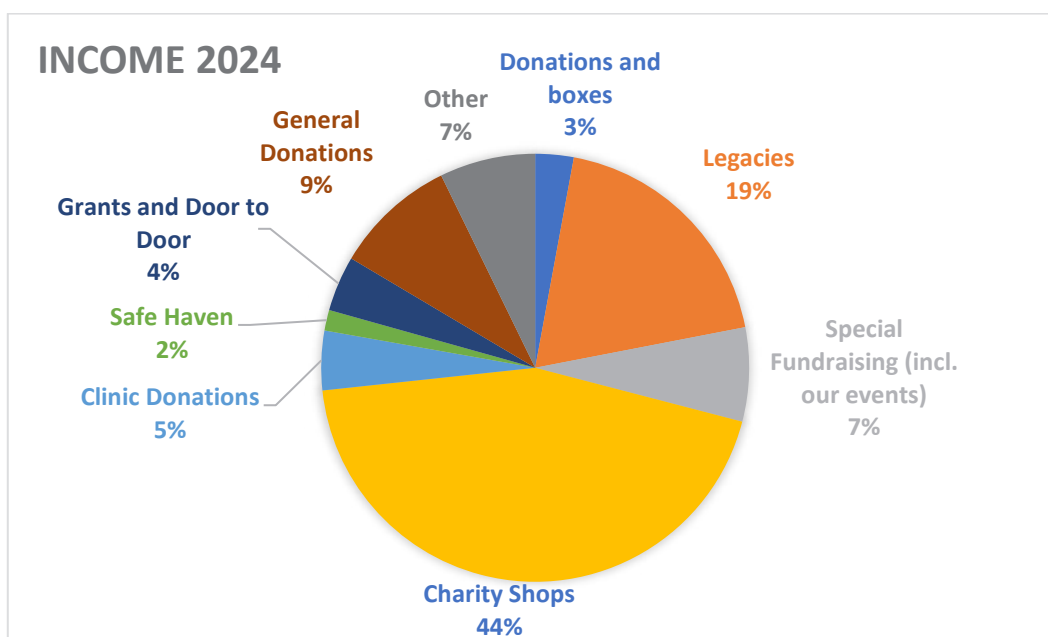
Complaints

The Branch received five complaints during 2024, which were dealt with and resolved by the Branch Manager and/or Trustees with assistance from the National Society where needed.

Financial Summary

The cost of running our branch operations for this last year was £1,352,866 against our total income from all sources of £926,152.

| | |
|--|----------|
| Donations and boxes | £26,850 |
| Legacies | £176,519 |
| Special Fundraising (incl. our events) | £65,718 |
| Charity Shops | £409,831 |
| Clinic Donations | £41,538 |
| Safe Haven | £14,445 |
| Grants and Door-to-Door | £38,718 |
| General Donations | £85,508 |
| Other | £67,025 |



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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

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.

Special note: After the financial year was closed, it was discovered that there were unreconciled transactions relating to income. Senior staff and trustees are investigating and will review and amend our financial procedures to ensure there is no repetition.

The review of Branch policies and procedures continued in 2024, and any necessary alterations were made to ensure we continued to comply with legislation and other regulations.

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 ongoing expenditure items, including rent for the Charity Shops and all other known or anticipated obligations. There are no likely delays foreseen in realising those assets when needed.

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.

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Goodbye to our Chairman

In June, our Chairman, Jean Short, stepped down from the branch committee after 20 years, 19 of which were as our chair. Her leadership, passion and tireless dedication have been instrumental in shaping the direction and ensuring the branch's success. Jean joined the Committee in 2024 but wasn't new to the RSPCA, having already spent ten years with South Buckinghamshire RSPCA.

Jean has been involved in every aspect of the Branch, particularly the finance side. She regularly helped at our charity shops and still volunteers at our Stowmarket Shop, our fundraising events, and store collections. Jean always had a passion for our Welfare Clinic and the work we do there.

Jean's support to staff, compassion, understanding, and hard work will never be forgotten. We are deeply grateful to Jean for her unwavering service and support, and are delighted to say that she is now our Branch President and is still helping the branch with various aspects.

We also said goodbye to Gemma Walpole, our outgoing Branch Manager, and welcomed Chloe Hazell, our new Branch Manager. Welcomed Gaynor Balding, our new Finance Manager, and said goodbye to Trudi Keeble, our Finance Administrator, who had been with us for over 10 years.

Future Plans

In October 2024, the Trustees convened a special meeting to discuss the financial situation of the Branch and reviewed our services and priorities. We decided our priorities, in terms of our charitable activities, were Clinic, Welfare Vouchers, and our Animal Centre, based on the number of animals helped and the breadth/scale of impact the services have on animal welfare across our Branch area.

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

- Review income and overheads with the aim to reduce the structural deficit in the Branch's finances, which is currently being met by legacies and reserves.
- 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. Corporate fundraising and mass participation fundraising events are seen as key drivers of new income, along with promoting the Safe Haven sponsorship scheme.
- Recruit more volunteers, particularly for the shops, store collections and events, by improving promotion, messaging, onboarding and retention.

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- Continue to improve our Clinic facilities in line with current best practice and staff, volunteer and animal well-being. Improve the Clinic garage to offer space for education and, potentially, events.
- Improve governance by becoming a CIO and maximising trustee skills to benefit the branch.
- To continue 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 to seek support from us.
- Continue our 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.

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.

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.

A Final Note from our new Branch Chair

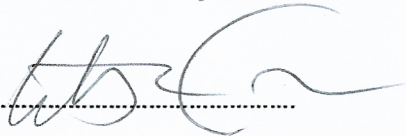
It has been a challenging and sometimes unsettling year. The branch gained a new Branch Manager and, later in the year, a new Branch Chair. We saw some turnover of staff, and while welcoming new people is always a pleasure, it takes a little time to adjust. More widely, the

**RSPCA Suffolk Central Branch
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RSPCA nationally has come in for criticism, and sometimes outright attack. The longer-term effect of COVID, lockdown, and the resultant disruption of normal life is still affecting some of our shops and our re-homing activities.

Our staff and volunteers have continued to work with dedication to the cause of animal welfare and the Trustees are most appreciative and grateful for their work and support.

Approved by the Trustees on 29 May 2025 and

Signed on their behalf by 

Stephen Taylor
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".

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

**RSPCA Suffolk Central Branch
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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 Saturday 9am-4pm and closed on Sunday.

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 and closed on Sunday.

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, Saturday 9.30am-4.30pm and Sunday 10am – 4pm.

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 and closed on Sunday.

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 Saturday incl. 10am to 4.30pm and Sunday 11am to 3pm.

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National RSPCA Helpline/Cruelty Line: 0300 1234 999.

National RSPCA Website: www.rspca.org.uk

Please note: The RSPCA Chief Inspector's Report for the Essex and Suffolk Group for 2024 is available on our website.

Our cover star: This year's cover star is the lovely Milo, a Great Dane adopted in 2024 after spending 415 days in our care. He is doing well in his new home.

RSPCA Suffolk Central Branch
Statement of Financial Activities
for the year ended 31 December 2024

| | | Unrestricted Funds | Restricted Funds | Total Funds | Prior Period Total Funds |
|--|-----------|-----------------------|------------------|------------------|-----------------------------|
| | Notes | 2024 £ | 2024 £ | 2024 £ | 2023 £ |
| Incoming Resources | | | | | |
| Revenues, grants, legacies & donations | | 399,296 | 50,000 | 449,296 | 574,924 |
| Activities for generating funds | | 450,227 | 0 | 450,227 | 348,909 |
| Investment Income | | 26,629 | 0 | 26,629 | 17,175 |
| Total Incoming Resources | 3 | 876,152 | 50,000 | 926,152 | 941,008 |
| Costs of activities in furtherance of the charities objectives | 4a | 815,530 | 10,105 | 825,635 | 733,175 |
| Cost of raising and generating funds | 4b | 368,548 | 0 | 368,548 | 293,576 |
| Management & Administration of the charity | 4c | 158,683 | 0 | 158,683 | 107,924 |
| | | 1,342,761 | 10,105 | 1,352,866 | 1,134,675 |
| Net Incoming Resources before Transfers | | -466,609 | 39,895 | -426,714 | -193,667 |
| Gain/Loss on Disposal of Investments | | 0 | 0 | 0 | 0 |
| Transfers | | 35,000 | -35,000 | 0 | 0 |
| Total funds brought forward | | 2,573,812 | 37,305 | 2,611,117 | 2,804,784 |
| Total funds carried forward | | 2,142,203 | 42,200 | 2,184,403 | 2,611,117 |

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 2024**

| | Notes | 2024 £ | 2023 £ |
|--|-------|------------------|------------------|
| Fixed Assets | | | |
| Tangible Assets | 2 | 1,218,340 | 1,200,664 |
| Investments | | <u>0</u> | <u>0</u> |
| | | 1,218,340 | 1,200,664 |
| Current Assets | | | |
| Stock | | 4,869 | 4,101 |
| Debtors | 7 | 182,081 | 558,012 |
| Cash at Bank and In Hand | 6 | <u>868,472</u> | <u>900,144</u> |
| | | <u>1,055,422</u> | <u>1,462,257</u> |
| Creditors: | | | |
| Amounts due within one year | 8 | <u>89,359</u> | <u>51,804</u> |
| Net Current Assets | | 966,063 | 1,410,453 |
| Total assets less current liabilities | | <u>2,184,403</u> | <u>2,611,117</u> |
| Creditors: | | | |
| Amounts due after more than one year | 9 | <u>0</u> | <u>0</u> |
| Net assets | | <u>2,184,403</u> | <u>2,611,117</u> |
| CAPITAL & RESERVES | | | |
| Income Funds | | | |
| General Funds | 13 | 2,142,203 | 2,573,812 |
| Restricted Funds | 5 | <u>42,200</u> | <u>37,305</u> |
| | | <u>2,184,403</u> | <u>2,611,117</u> |

The financial statements on pages 20 to 33 were approved and authorised for issue by the Trustees on 29th May 2025, and signed on their behalf by:-



**Stephen Taylor
Trustee**

Date: 29th May 2025

RSPCA Suffolk Central Branch
Statement of Cash Flows
for the year ended 31 December 2024

| | Notes | 2024 £ | 2023 £ |
|---|---------------|-----------------------|-----------------------|
| Cash flow from operating activities | 19 | -17,726 | -109,131 |
| Interest paid | | 0 | 0 |
| Net cash flow from operating activities | | <u>-17,726</u> | <u>-109,131</u> |
| Cash flow from investing activities | | | |
| Net cash inflow from West Suffolk branch | | | |
| Payments to acquire tangible fixed assets | - 40,575 | -14,909 | |
| Interest received | <u>26,629</u> | <u>17,175</u> | |
| | | -13,946 | 2,266 |
| Net increase / (decrease) in cash and cash equivalents | | <u>-31,672</u> | <u>-106,865</u> |
| Cash and cash equivalents at 1 January 2024 | | 900,144 | 1,007,009 |
| Cash and cash equivalents at 31 December 2024 | | <u><u>868,472</u></u> | <u><u>900,144</u></u> |
| Cash and cash equivalents consists of: | | | |
| Cash at bank and in hand | | 868,472 | 900,144 |
| Cash and cash equivalents at 31 December 2024 | | <u><u>868,472</u></u> | <u><u>900,144</u></u> |

RSPCA Suffolk Central Branch
Notes to the Accounts
31 December 2024

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 2024

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 2024

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 2024

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 2024 amounted to £95,790.

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 Central Branch
Notes to the Accounts
for the year ended 31 December 2024

2) TANGIBLE FUNCTIONAL FIXED ASSETS

| | Animal Home Improvements | | | | | | | | | |
|---------------------------|--------------------------|-------|----------------|------------------|---------------|-------------------------|-----------------------------|---------------------|-----------|---|
| | Land and Buildings | Sheds | Motor Vehicles | Plant, Machinery | Shop Fittings | Ferret & Cattery Houses | (including Project Winston) | Millar Danks Aviary | Total | |
| | £ | £ | £ | £ | £ | £ | | | £ | |
| Cost at 01-Jan-24 | 532,517 | 7,029 | 44,934 | 19,263 | 39,344 | 106,101 | 636,893 | 25,337 | 1,411,418 | |
| Additions | | | 0 | 0 | | 0 | 40,575 | 0 | 40,575 | |
| Transfers | | | | | | | | | | |
| Disposals | | | | | | | | | | 0 |
| Cost at 31-Dec-24 | 532,517 | 7,029 | 44,934 | 19,263 | 39,344 | 106,101 | 677,468 | 25,337 | 1,451,993 | |
| Depreciation at 01-Jan-24 | 0 | 0 | 16,175 | 17,723 | 24,560 | 106,101 | 43,450 | 2,745 | 210,754 | |
| Charge | 0 | 0 | 3,349 | 920 | 1,490 | 0 | 14,606 | 2,534 | 22,899 | |
| Depreciation at 31-Dec-24 | 0 | 0 | 19,524 | 18,643 | 26,050 | 106,101 | 58,056 | 5,279 | 233,653 | |
| Net Book Value 31-Dec-24 | 532,517 | 7,029 | 25,410 | 620 | 13,294 | 0 | 619,412 | 20,058 | 1,218,340 | |
| Net Book Value 31-Dec-23 | 532,517 | 7,029 | 28,759 | 1,540 | 14,784 | 0 | 593,443 | 22,592 | 1,200,664 | |

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2024

| 3) INCOMING RESOURCES | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|--|-------------------------------------|-----------------------------------|-------------------------|-------------------------|
| a) Donations, Legacies and Similar Incoming Resources | | | | |
| Door-to-Door collections | 38,718 | | 38,718 | 41,569 |
| Grants | 0 | | 0 | 0 |
| General | 85,508 | | 85,508 | 82,758 |
| Animal Home-other | 22,151 | | 22,151 | 15,093 |
| Collection Boxes | 304 | | 304 | 1,837 |
| Clinic Collections | 41,538 | | 41,538 | 34,791 |
| Special Efforts | 15,718 | 50,000 | 65,718 | 19,020 |
| Legacies | 176,519 | | 176,519 | 361,651 |
| Subscriptions | 733 | | 733 | 704 |
| Safe Haven | 14,445 | | 14,445 | 14,284 |
| Funeral Donations | 3,662 | | 3,662 | 3,217 |
| West Suffolk Branch distribution | 0 | | 0 | 0 |
| | <u>399,296</u> | <u>50,000</u> | <u>449,296</u> | <u>574,924</u> |
| b) Income from Activities for Generating Funds | | | | |
| Identichip | 669 | | 669 | 208 |
| Donations Shops | 17,578 | | 17,578 | 5,831 |
| Sales (Animal Home) | 22,149 | | 22,149 | 21,105 |
| Shop Takings | 409,831 | | 409,831 | 321,765 |
| | <u>450,227</u> | <u>0</u> | <u>450,227</u> | <u>348,909</u> |
| c) Investment Income | | | | |
| Interest Receivable | 26,629 | | 26,629 | 17,175 |
| | <u>26,629</u> | | <u>26,629</u> | <u>17,175</u> |

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2024

4) RESOURCES EXPENDED

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|---|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| a) Costs of Activities in Furtherance of the Charitable Objectives | | | | |
| Animal Home | 657,885 | 10,105 | 667,990 | 611,434 |
| Clinic | 96,476 | | 96,476 | 67,789 |
| Veterinary Surgeon | 61,169 | | 61,169 | 53,952 |
| 17b & 17c | 815,530 | 10,105 | 825,635 | 733,175 |
| b) Costs of Generating Funds | | | | |
| Charity Shops 17a | 368,548 | | 368,548 | 293,576 |
| c) Resources Expended on Managing and Administering the Charity | | | | |
| Telephone/Postage Costs | 993 | | 993 | 531 |
| Sundry | 15,719 | | 15,719 | 7,067 |
| Independent Examiners Fee | 3,750 | | 3,750 | 3,845 |
| Advertising | 711 | | 711 | 909 |
| Auditors Fees | 0 | | 0 | 0 |
| Insurance | 0 | | 0 | 0 |
| Staff Costs | 137,510 | | 137,510 | 95,572 |
| | 158,683 | | 158,683 | 107,924 |

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2024

| 5) RESTRICTED FUNDS | Balance 01- Jan-24 £ | Income £ | Expenditure £ | Transfers £ | Balance 31- Dec-24 £ |
|----------------------------|-------------------------------------|---------------------|--------------------------|------------------------|-------------------------------------|
| Donations for projects | 37,305 | 50,000 | 10,105 | -35,000 | 42,200 |
| | 37,305 | 50,000 | 10,105 | -35,000 | 42,200 |

Donations for specific projects were received during the year and not fully expensed at the year end.

| 6) CASH AT BANK AND IN HAND | 2024 £ | 2023 £ |
|------------------------------------|-------------------|-------------------|
| Current Account | 32,787 | 39,756 |
| High Interest Savings Account | 200,000 | 225,000 |
| Cash In Hand | 475 | 388 |
| Monmouthshire Building Society | 85,000 | 85,000 |
| Virgin Money | 85,210 | 85,000 |
| Skipton Building Society | 85,000 | 85,000 |
| Cambridge & Counties | 85,000 | 85,000 |
| Nationwide Building Society | 85,000 | 85,000 |
| The Cambridge | 85,000 | 85,000 |
| Redwood | 75,000 | 75,000 |
| Charity 1yr Fixed | 50,000 | 50,000 |
| | 868,472 | 900,144 |

| 7) DEBTORS AND PREPAYMENTS | 2024 £ | 2023 £ |
|-----------------------------------|-------------------|-------------------|
| Trade Debtors | 10,285 | 738 |
| Taxation Recoverable | 33,769 | 22,841 |
| Prepayments | 13,034 | 1,542 |
| Other Debtors | 124,993 | 532,891 |
| | 182,081 | 558,012 |

| 8) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2024 £ | 2023 £ |
|--|-------------------|-------------------|
| PAYE, NI and Pensions | 12,412 | 3,091 |
| Accrued Expenses | 12,479 | 5,063 |
| Trade Creditors | 64,468 | 43,650 |
| | 89,359 | 51,804 |

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 2024

10) FIXED ASSET INVESTMENTS

| | Property Investments £ | Listed Investments £ | Unlisted Investments £ | 2024 £ | 2023 £ |
|----------------------------------|------------------------------|----------------------------|------------------------------|-----------|-----------|
| Cost or valuation | | | | | |
| At 1 January 2024 | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Realised Gain on Investments | - | - | - | - | - |
| At 31st December 2024 | - | - | - | - | - |
| Cash held by investment advisors | | | | - | |
| Total Investments including cash | | At 31st December 2024 | | - | |
| Total Investments including cash | | At 1st January 2024 | | - | |

| | Property Investments £ | Listed Investments £ | Unlisted Investments £ | 2024 Total £ | 2023 Total £ |
|---|------------------------------|----------------------------|------------------------------|-----------------|-----------------|
| Historical Cost (excluding cash) held by investment advisors | | | | | |
| At 31st December 2024 | - | - | - | - | - |
| At 1st January 2024 | - | - | - | - | - |

11) ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|---|----------------------------|--------------------------|------------------|------------------|
| Fixed Assets and Investments | 1,218,340 | | 1,218,340 | 1,200,664 |
| Cash | 826,272 | 42,200 | 868,472 | 900,144 |
| Net Current Assets | 97,591 | | 97,591 | 510,309 |
| Liabilities (Due in more than one year) | 0 | | 0 | 0 |
| | <u>2,142,203</u> | <u>42,200</u> | <u>2,184,403</u> | <u>2,611,117</u> |

12) STAFF COSTS AND NUMBERS

| | 2024 £ | 2023 £ |
|-------------------------------------|----------------|----------------|
| Gross Wages and Salaries | 655,030 | 557,333 |
| Employers Pensions | 21,073 | 19,075 |
| Employer's National Insurance Costs | <u>32,572</u> | <u>32,665</u> |
| | <u>708,675</u> | <u>609,073</u> |

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £21,073 (2023: £19,075).

Employees who were engaged in each of the following activities:

| | 2024 No. | 2023 No. |
|--|-------------|-------------|
| Cost of generating funds/fund raising | 16 | 13 |
| Activities in the furtherance of the organisation's objectives | <u>21</u> | <u>20</u> |
| | <u>37</u> | <u>33</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 2024

13) UNRESTRICTED FUNDS

| | At 01-Jan-24 | Income | Expenditure | Investment | Transfers | At 31-Dec-24 |
|-----------------|---------------------|----------------|--------------------|-------------------|------------------|---------------------|
| | £ | | £ | Gains | £ | £ |
| | | | | £ | | |
| General Reserve | 2,573,812 | 876,152 | 1,342,761 | 0 | 35,000 | 2,142,203 |
| | <u>2,573,812</u> | <u>876,152</u> | <u>1,342,761</u> | <u>0</u> | <u>35,000</u> | <u>2,142,203</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 2024 the charity has commitments under non-cancellable operating leases as follows:-

| Expiry date: | 2024 | 2024 | 2023 | 2023 |
|---------------------|------------------|--------------|------------------|--------------|
| | Land and | Other | Land and | Other |
| | Buildings | | Buildings | |
| | £ | £ | £ | £ |
| Within one year | 50,667 | 0 | 81,750 | 0 |
| Two to five years | 85,833 | 0 | 220,875 | 0 |
| Over five years | 0 | 0 | 0 | 0 |
| | <u>136,500</u> | <u>0</u> | <u>302,625</u> | <u>0</u> |

£88,884 lease payments have been recognised as an expense during the year (2023: £64,913).

Capital expenditure contracted for but not provided in the financial statements was £nil (2023: £nil).

16) FINANCIAL INSTRUMENTS

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Carrying amount of financial assets | | |
| Debt instruments measured at amortised cost | <u>135,278</u> | <u>533,629</u> |
| Carrying amount of financial liabilities | | |
| Measured at amortised cost | <u>76,947</u> | <u>48,713</u> |

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2024

| 17a) Costs of raising and generating funds | Ipswich | | Ipswich | | Stowmarket | Bury | Total 2024 | Total 2023 |
|--|---------------|------------|---------------|--------|------------|---------|------------|------------|
| | Reynolds Road | Felixstowe | Tacket Street | | | | | |
| - Shops | £ | £ | £ | £ | £ | £ | £ | £ |
| Rent | 5,720 | 15,750 | 22,397 | 21,155 | 23,862 | 88,884 | 64,913 | |
| Legal Fees | 0 | 850 | 0 | 0 | -664 | 186 | 5,342 | |
| Rates | 338 | 396 | 342 | 807 | 3,483 | 5,366 | 2,075 | |
| Electricity | 1,902 | 2,047 | 10,059 | 2,977 | 4,515 | 21,500 | 25,062 | |
| Administration | 4,954 | 4,626 | 2,720 | 3,857 | 12,354 | 28,511 | 18,261 | |
| Repairs and Renewals | 766 | 2,124 | 2,411 | 787 | 2,749 | 8,837 | 17,226 | |
| Telephone | 317 | 326 | 523 | 351 | 476 | 1,993 | 1,368 | |
| Staff Costs | 37,874 | 40,511 | 40,300 | 38,301 | 39,961 | 196,947 | 155,362 | |
| Goods for Sale | 24 | 1,027 | 462 | 205 | 8,679 | 10,397 | 2,466 | |
| Insurance | 0 | 542 | 415 | 182 | 377 | 1,516 | 1,501 | |
| Bad debts | 0 | 0 | 4,411 | 0 | 0 | 4,411 | 0 | |
| | 51,895 | 68,199 | 84,040 | 68,622 | 95,792 | 368,548 | 293,576 | |

| 17b) Costs of activities in furtherance of the charities objectives | Unrestricted Funds | Restricted Funds | Restricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---|--------------------|------------------|------------------|------------------|------------|------------|
| | | | | | | |
| - Animal Home | | £ | £ | £ | £ | £ |
| Animal Costs | 58,148 | | | | 58,148 | 68,496 |
| Staff Costs | 378,631 | | | | 378,631 | 353,709 |
| Repairs and renewals | 32,085 | 10,105 | | | 42,190 | 19,534 |
| Rates | 4,522 | | | | 4,522 | 3,896 |
| Electricity | 31,119 | | | | 31,119 | 43,167 |
| Administration | 45,490 | | | | 45,490 | 27,741 |
| Boarding out costs | 0 | | | | 0 | 561 |
| Depreciation | 22,898 | | | | 22,898 | 19,323 |
| Van expenses | 5,676 | | | | 5,676 | 5,287 |
| Telephone | 2,501 | | | | 2,501 | 2,220 |
| Forest House | 1,262 | | | | 1,262 | 1,339 |
| Identichips | 0 | | | | 0 | 0 |
| Vet fees - animal home | 61,169 | | | | 61,169 | 53,952 |
| Vet fees - almoning | 73,815 | | | | 73,815 | 65,501 |
| Cost of Goods Sold | 1,738 | | | | 1,738 | 660 |
| Loss on disposal of fixed assets | 0 | | | | 0 | 0 |
| | 719,054 | 10,105 | 0 | 0 | 729,159 | 665,386 |

| 17c) Costs of activities in furtherance of the charities objectives | Unrestricted Funds | Restricted Funds | Restricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---|--------------------|------------------|------------------|------------------|------------|------------|
| | | | | | | |
| - Clinic | £ | £ | £ | £ | £ | £ |
| Rates | 645 | | | | 645 | 1,168 |
| Electricity | 1,078 | | | | 1,078 | 3,310 |
| Administration: Vet attendance | 67,241 | | | | 67,241 | 54,298 |
| Other | 4,061 | | | | 4,061 | 1,624 |
| Repairs and renewals | 21,473 | | | | 21,473 | 960 |
| Telephone | 419 | | | | 419 | 363 |
| Staff Costs | 1,559 | | | | 1,559 | 6,066 |
| | 96,476 | 0 | 0 | 0 | 96,476 | 67,789 |

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 2024 included in debtors and income amounted to £95,790 (2023: £521,185).

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

| | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Net income/(expenditure) for the year | -426,714 | -193,667 |
| Net cash inflow from West Suffolk branch | 0 | 0 |
| Interest received | -26,629 | -17,175 |
| Depreciation | 22,899 | 19,323 |
| (Increase)/decrease in stock | -768 | 1 |
| (Increase)/decrease in debtors | 375,931 | 76,456 |
| Increase/(decrease) in creditors | 37,555 | 5,931 |
| Net cash flow from operating activities | -17,726 | -109,131 |