

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

England & Wales · Charity number 206296

Details

Other names	RSPCA EAST NORFOLK BRANCH, RSPCA GREAT YARMOUTH AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1962-09-23
Register	View on the Charity Commission register

Contact

Address	12A Longs Industrial Estate Englands Lane Gorleston Great Yarmouth Norfolk NR31 6NE
Phone	07927000466
Email	manager@rspcaeastnorfolk.org.uk
Website	www.rspca.org.uk/local/aboutus/contactus/-/rspca/east-norfolk-branch

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: The Branches principal activity is the care and protection of all animals who have been sick, maltreated or neglected predominately within the East Norfolk branch area. The Branch operates an animal welfare clinic as part of its. We also operate a voucher system for helping towards neutering costs or veterinary expenses for people who are in receipt of means tested benefits.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** EAST NORFOLK.
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£519,004	£458,142	£512,978	12
2024-12-31	£472,938	£410,619	-	-
2023-12-31	£395,000	£393,000	-	-
2022-12-31	£299,935	£276,555	-	-
2021-12-31	£314,988	£270,557	-	-

Trustees

Name	Role	Appointed
Carl Smith		2025-06-17
Fiona Miles		2024-06-18
Jade Martin		2021-04-28
Jillian Brenkley		2019-03-26
Kerry Hunt		2025-05-13
Sid Brown		2024-09-10

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

England & Wales - Charity number 206296

Accounts

Registered Charity Number: 206296

R.S.P.C.A. EAST NORFOLK BRANCH

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 December 2025

R.S.P.C.A. EAST NORFOLK BRANCH

CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

R.S.P.C.A. EAST NORFOLK BRANCH

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Linda Holland – Chairperson (passed away 20 August 2025) Fiona Miles - Secretary Jillian Brenkley - Treasurer Jade Martin Dawn Applegate Sid Brown Kerry Hunt (appointed 13 May 2025) Carl Smith (appointed 17 June 2025)
Charity Registration Number	206296
Head Office	RSPCA Wilberforce Way Southwater Horsham West Sussex RH13 9RS
Branch Office	RSPCA East Norfolk Tarworks Road Great Yarmouth Norfolk NR30 1QR
Accountants	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ
Bankers	Barclays Bank PLC 40-42 Market Place Great Yarmouth Norfolk NR30 1LX

R.S.P.C.A. EAST NORFOLK BRANCH
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the charity RSPCA East Norfolk Branch for the year ended 31 December 2025.

Linda Holland, a devoted trustee and Chair who dedicated over 40 years to care for the welfare of animals, sadly passed away 20th August 2025 her compassion, honesty and warmth touched every life she met.

Objectives

The Branch continues to promote the work and objectives of the R.S.P.C.A. (Charity number 219099), with particular reference to the East Norfolk area.

Our vision remains: a caring world where all animals are respected and treated with compassion.

Activities

The Branch's principal activity is the care and protection of animals within the Branch area that are sick, injured, neglected, or maltreated.

- Veterinary care was provided to owned animals through our subsidised clinic, with £214,789 of income generated from charitable activities (2024: £200,689).
- Rehoming continued, with animals neutered, vaccinated, microchipped, and treated before adoption.
- Welfare assistance schemes supported owners with procedures not available at our clinic, reducing the number of animals surrendered.
- The Branch employed 12 staff members (2024: 12), including its own Vet and Locum support.
- Four charity shops operated during the year, with shop takings increasing to £202,813 (2024: £171,505).
- Work continued on redevelopment plans for the Clinic, supported by professional advisors.

Achievements and Performance

The Branch experienced another busy year, with clinic activity increasing and fundraising income rising significantly. Despite higher costs, particularly in veterinary services and shop operations, the Branch achieved a surplus and strengthened its reserves.

Public Benefit

The Trustees confirm that the Branch's services provide considerable public benefit, in line with Charity Commission guidance.

Reserves Policy

The Trustees aim to maintain reserves equal to one and a half times annual running costs.

Investment Policy

The Branch follows a cautious investment policy, balancing capital growth and income while minimizing risk.

Risk Analysis

Risk assessments were carried out throughout the year. Employment and financial risks were regularly reviewed with external advisors and at management meetings.

Financial Review

- Total income: £519,004 (2024: £472,938)
- Total expenditure: £458,142 (2024: £410,619)
- Net surplus: £60,862 before investment gains
- Investment gains: £8,017 (2024: £4,178)
- Net movement in funds: £68,878 (2024: £66,497)
- Total reserves at year-end: £512,978 (2024: £444,100), comprising £362,978 general funds and £150,000 designated funds.

The reserves now represent approximately 13 months of running costs, moving closer to the Trustees' target of 18 months.

Governing Document

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932. The East Norfolk Branch was registered as a Charity on 23rd September 1962. The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

This report was approved by the Trustees, on 03/04/2026 and signed on their behalf by:

Sid Brown

Sid Brown
Trustee

Jill Brenkley

Jillian Brenkley
Treasurer

R.S.P.C.A. EAST NORFOLK BRANCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income:						
Voluntary income	2	93,704	-	-	93,704	95,726
Activities for generating funds	3	208,059	-	-	208,059	174,920
Investment income	4	2,452	-	-	2,452	1,603
Income from charitable activities	5	214,789	-	-	214,789	200,689
Total		519,004	-	-	519,004	472,938
Expenditure:						
Fundraising trading costs	6	(174,888)	-	-	(174,888)	(132,519)
Charitable activities costs	7	(252,530)	-	-	(252,530)	(256,882)
Governance costs	8	(32,046)	-	-	(32,046)	(21,218)
Total		(459,464)	-	-	(459,464)	(410,619)
Net gain/(losses) on investment assets	10	8,017	-	-	8,017	4,178
Transfer between funds		-	-	-	-	-
Net movement in funds		67,556	-	-	67,556	66,497
Reconciliation of funds:						
Total funds brought forward		294,100	150,000	-	444,100	377,603
Total funds carried forward		361,656	150,000	-	511,656	444,100

The notes form part of these financial statements

R.S.P.C.A. EAST NORFOLK BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	11,208	9,375
Investments	10	<u>64,599</u>	<u>56,582</u>
		75,807	65,957
Current assets			
Veterinary stocks		15,878	16,502
Debtors and prepayments	11	3,423	10,553
Cash at bank and in hand		<u>418,966</u>	<u>362,868</u>
		438,267	389,923
Creditors: Amounts falling due within one year	12	<u>2,417</u>	<u>11,780</u>
Net current assets		435,849	378,143
Total net assets		<u>511,656</u>	<u>444,100</u>
Funds of the charity			
Restricted funds	13	-	-
Unrestricted funds			
Designated	13	150,000	150,000
General	13	361,656	294,100
Total funds		<u>511,656</u>	<u>444,100</u>

Approved by the Board of Trustees and signed on its behalf by:

Sid Brown

.....

Sid Brown
Trustee

03/04/2026

Date

Jill Brenkley

.....

Jillian Brenkley
Treasurer

03/04/2026

Date

The notes form part of these financial statements

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applying the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees have assessed the charity's ability to continue as a going concern and consider that there are no material uncertainties related to events or conditions that may cast significant doubt on its ability to do so.

1.2 Income recognition

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.

Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.

Legacies, and also royalties, are included when the Charity becomes entitled to the income and amounts can be quantified.

Donated services and facilities are included at the value to the charity when quantifiable.

The value of services provided by volunteers is not included in the accounts.

Investment income, royalties and other such income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned.

Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.

Other significant non-cash donations are included at the committee's estimate of market value when received.

Cash collected at special fundraising events is included before deduction of directly incurred expenditure.

1.3 Expenditure recognition

Costs are classified according to their purpose:

Fundraising costs include expenses incurred in generating voluntary income and operating fundraising activities such as charity shops.

Charitable activities include all costs directly related to delivering services, along with supporting overheads.

Governance costs cover expenses associated with compliance, including independent examination fees and strategic management.

1.4 Investments

Listed investments are valued at mid-market prices at the balance sheet date. Any gains or losses arising from revaluation are recognised in the Statement of Financial Activities.

1.5 Funds structure

The charity operates a number of funds, each requiring separate disclosure:

General Unrestricted Fund:

These funds can be used at the discretion of the committee to support the charity's overall aims. They include a revaluation reserve reflecting adjustments made to investment assets to bring them in line with market value.

Designated Fund (Unrestricted):

This relates to the Clinic Refurbishment Fund, which was established in 2022 to cover future renovation costs.

Restricted Funds:

These funds are subject to conditions set by donors or specific appeals. There were no such funds in 2024.

1.6 Tangible Fixed Assets

Fixed assets are recorded at cost, less accumulated depreciation.

Depreciation is applied to spread the cost of assets over their expected useful lives, using the following methods and rates:

Motor vehicles	25%	reducing balance
Computer equipment	33%	straight line
Fixtures and fittings	15%	reducing balance
Leasehold property	33%	period of lease

1.7 VAT

VAT that cannot be recovered is treated as an expense and charged in the period in which it arises.

1.8 Veterinary Stocks

Stocks of veterinary medicines and associated items are valued at cost.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2	Voluntary income	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
	Legacies	(10,000)	-	(10,000)	14,081
	Grants	15,000	-	15,000	8,804
	Donations and gifts	54,392	-	54,392	41,672
	Rehoming	13,755	-	13,755	8,930
	Cash and Door to Door collections	20,519	-	20,519	21,820
	Subscriptions	38	-	38	419
		<u>93,704</u>	<u>-</u>	<u>93,704</u>	<u>95,726</u>
3	Activities for generating funds	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
	Shop takings	202,813	-	202,813	171,505
	Fundraising royalties	5,246	-	5,246	3,415
		<u>208,059</u>	<u>-</u>	<u>208,059</u>	<u>174,920</u>
4	Investment income	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
	Income from quoted investments	1,011	-	1,011	960
	Bank interest receivable	1,441	-	1,441	643
		<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,603</u>
5	Income from charitable activities	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
	Other income	18,341	-	18,341	10,550
	Neutering refunds	31,054	-	31,054	27,681
	Recycling credits	7,383	-	7,383	10,135
	Clinic collections	158,010	-	158,010	152,323
		<u>214,789</u>	<u>-</u>	<u>214,789</u>	<u>200,689</u>

6 Fundraising trading costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop Wages	108,037	-	108,037	89,588
Shop rent, rates and insurance	28,656	-	28,656	23,925
Shop light, heat and water	5,960	-	5,960	4,745
Shop telephone	1,365	-	1,365	1,207
Shop repairs, renewals and bins	18,271	-	18,271	4,244
Shop sundries and card charges	11,595	-	11,595	7,628
Other fundraising expenses	1,004	-	1,004	1,182
	174,888	-	174,888	132,519

7 Charitable activities costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Veterinary fees, dressings, drugs and appliances	48,923	-	48,923	25,331
Welfare, neutering, rehoming and micro chipping	29,749	-	29,749	29,929
Boarding fees	-	-	-	-
Salaries and employer's NIC	80,934	-	80,934	118,019
Vehicle maintenance and running expenses	3,790	-	3,790	5,326
Telephone and postage	1,442	-	1,442	1,225
Clinic costs:				
Veterinary fees, dressings, drugs and appliances	69,031	-	69,031	62,536
Rates and insurance	220	-	220	735
Water, light and heat	2,775	-	2,775	1,774
Repairs and decoration	7,721	-	7,721	2,743
Telephone	757	-	757	1,590
Bank charges	3,101	-	3,101	3,449
General expenses	1,933	-	1,933	1,873
Depreciation of tangible fixed assets	2,154	-	2,154	2,352
	252,530	-	252,530	256,882

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

8 Governance costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Branch contributions	-	-	-	551
Office rent	3,421	-	3,421	3,844
Accountancy and independent examiner's fee	9,054	-	9,054	4,196
Professional fees	9,915	-	9,915	9,025
Travel, accommodation and other sundry expenses	9,656	-	9,656	3,602
	32,046	-	32,046	21,218

9 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipments £	Leasehold property £	Total £
Cost				
At 01 January 2025	8,500	36,898	14,358	59,756
Additions	-	3,987	-	3,987
Disposals	-	-	-	-
At 31 December 2025	8,500	40,885	14,358	63,743
Depreciation				
At 01 January 2025	7,000	29,023	14,358	50,381
Charge for the year	375	1,779	-	2,154
Disposals	-	-	-	-
At 31 December 2025	7,375	30,802	14,358	52,535
NET BOOK VALUE				
At 31 December 2025	1,125	10,083	-	11,208
At 31 December 2024	1,500	7,875	-	9,375

10 Investments

	2025 £	2024 £
L&G (Barclays) MM UK Alpha Fund A		
Market and Net book value as at 01 January 2025	56,582	52,404
Additions	-	-
Disposals	-	-
Revaluation	8,017	4,178
Market and Net book value as at 31 December 2025	64,599	56,582

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11 Debtors and prepayments

	2025 £	2024 £
Prepayments	-	2,130
Gift aid tax refunds	-	4,990
Other debtors	3,423	3,433
	<u>3,423</u>	<u>10,553</u>

12 Creditors and accruals

	2025 £	2024 £
Trade creditors	2,417	3,825
VAT payable and other taxes	-	1,597
Accruals	-	6,358
	<u>2,417</u>	<u>11,780</u>

13 Statements of funds

Current year

	Balance at 01 January 2025	Income	Expenditure	Net gain/ (loss) on investment	Balance at 31 December 2025
Unrestricted funds					
Designated	150,000	-	-	-	150,000
General	294,100	519,004	(459,464)	8,017	361,656
	<u>444,100</u>	<u>519,004</u>	<u>(459,464)</u>	<u>8,017</u>	<u>511,656</u>
Restricted funds	-	-	-	-	-
Total funds	<u>444,100</u>	<u>519,004</u>	<u>(459,464)</u>	<u>8,017</u>	<u>511,656</u>

Previous year

	Balance at 01 January 2024	Income	Expenditure	Net gain/ (loss) on investment	Balance at 31 December 2024
Unrestricted funds					
Designated	150,000	-	-	-	150,000
General	227,603	472,938	(410,619)	4,178	294,100
	<u>377,603</u>	<u>472,938</u>	<u>(410,619)</u>	<u>4,178</u>	<u>444,100</u>
Restricted funds	-	-	-	-	-
Total funds	<u>377,603</u>	<u>472,938</u>	<u>(410,619)</u>	<u>4,178</u>	<u>444,100</u>

14 Analysis of assets between funds**Current year**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Tangible fixed assets	11,208	-	11,208
Investments	64,599	-	64,599
Stocks, debtors and prepayments	19,301	-	19,301
Cash and bank	418,966	-	418,966
Current liabilities	(2,417)	-	(2,417)
	<u>511,656</u>	<u>-</u>	<u>511,656</u>

Previous year

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	9,375	-	9,375
Investments	56,582	-	56,582
Stocks, debtors and prepayments	27,055	-	27,055
Cash and bank	362,868	-	362,868
Current liabilities	(11,780)	-	(11,780)
	<u>444,100</u>	<u>-</u>	<u>444,100</u>

15 Commitments under operating leases

At 31 December 2025 there were commitments under operating leases (i.e. Rents) of £33,280 per annum.

16 Trustees' remuneration and expenses

None of the trustees, nor any persons connected with them, received any remuneration, expenses, or other benefits from the charity during the year ended 31 December 2025 (2024: £Nil)

17 Employees

Average number of employees during the year was 12 (2024:12). Total remuneration was £183,366 (2024: £196,385).

Registered Charity Number: 206296

R.S.P.C.A. EAST NORFOLK BRANCH

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
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CONTENTS

	Page
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- Net surplus: £60,862 before investment gains
- Investment gains: £8,017 (2024: £4,178)
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- Total reserves at year-end: £512,978 (2024: £444,100), comprising £362,978 general funds and £150,000 designated funds.

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Sid Brown

Sid Brown
Trustee

Jill Brenkley

Jillian Brenkley
Treasurer

R.S.P.C.A. EAST NORFOLK BRANCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

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Income:						
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R.S.P.C.A. EAST NORFOLK BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2025

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Net current assets		435,849	378,143
Total net assets		<u>511,656</u>	<u>444,100</u>
Funds of the charity			
Restricted funds	13	-	-
Unrestricted funds			
Designated	13	150,000	150,000
General	13	361,656	294,100
Total funds		<u>511,656</u>	<u>444,100</u>

Approved by the Board of Trustees and signed on its behalf by:

Sid Brown

.....

Sid Brown
Trustee

03/04/2026

Date

Jill Brenkley

.....

Jillian Brenkley
Treasurer

03/04/2026

Date

The notes form part of these financial statements

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applying the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees have assessed the charity's ability to continue as a going concern and consider that there are no material uncertainties related to events or conditions that may cast significant doubt on its ability to do so.

1.2 Income recognition

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.

Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.

Legacies, and also royalties, are included when the Charity becomes entitled to the income and amounts can be quantified.

Donated services and facilities are included at the value to the charity when quantifiable.

The value of services provided by volunteers is not included in the accounts.

Investment income, royalties and other such income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned.

Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.

Other significant non-cash donations are included at the committee's estimate of market value when received.

Cash collected at special fundraising events is included before deduction of directly incurred expenditure.

1.3 Expenditure recognition

Costs are classified according to their purpose:

Fundraising costs include expenses incurred in generating voluntary income and operating fundraising activities such as charity shops.

Charitable activities include all costs directly related to delivering services, along with supporting overheads.

Governance costs cover expenses associated with compliance, including independent examination fees and strategic management.

1.4 Investments

Listed investments are valued at mid-market prices at the balance sheet date. Any gains or losses arising from revaluation are recognised in the Statement of Financial Activities.

1.5 Funds structure

The charity operates a number of funds, each requiring separate disclosure:

General Unrestricted Fund:

These funds can be used at the discretion of the committee to support the charity's overall aims. They include a revaluation reserve reflecting adjustments made to investment assets to bring them in line with market value.

Designated Fund (Unrestricted):

This relates to the Clinic Refurbishment Fund, which was established in 2022 to cover future renovation costs.

Restricted Funds:

These funds are subject to conditions set by donors or specific appeals. There were no such funds in 2024.

1.6 Tangible Fixed Assets

Fixed assets are recorded at cost, less accumulated depreciation.

Depreciation is applied to spread the cost of assets over their expected useful lives, using the following methods and rates:

Motor vehicles	25%	reducing balance
Computer equipment	33%	straight line
Fixtures and fittings	15%	reducing balance
Leasehold property	33%	period of lease

1.7 VAT

VAT that cannot be recovered is treated as an expense and charged in the period in which it arises.

1.8 Veterinary Stocks

Stocks of veterinary medicines and associated items are valued at cost.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2 Voluntary income	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Legacies	(10,000)	-	(10,000)	14,081
Grants	15,000	-	15,000	8,804
Donations and gifts	54,392	-	54,392	41,672
Rehoming	13,755	-	13,755	8,930
Cash and Door to Door collections	20,519	-	20,519	21,820
Subscriptions	38	-	38	419
	<u>93,704</u>	<u>-</u>	<u>93,704</u>	<u>95,726</u>
3 Activities for generating funds	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop takings	202,813	-	202,813	171,505
Fundraising royalties	5,246	-	5,246	3,415
	<u>208,059</u>	<u>-</u>	<u>208,059</u>	<u>174,920</u>
4 Investment income	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from quoted investments	1,011	-	1,011	960
Bank interest receivable	1,441	-	1,441	643
	<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,603</u>
5 Income from charitable activities	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Other income	18,341	-	18,341	10,550
Neutering refunds	31,054	-	31,054	27,681
Recycling credits	7,383	-	7,383	10,135
Clinic collections	158,010	-	158,010	152,323
	<u>214,789</u>	<u>-</u>	<u>214,789</u>	<u>200,689</u>

6 Fundraising trading costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop Wages	108,037	-	108,037	89,588
Shop rent, rates and insurance	28,656	-	28,656	23,925
Shop light, heat and water	5,960	-	5,960	4,745
Shop telephone	1,365	-	1,365	1,207
Shop repairs, renewals and bins	18,271	-	18,271	4,244
Shop sundries and card charges	11,595	-	11,595	7,628
Other fundraising expenses	1,004	-	1,004	1,182
	<u>174,888</u>	<u>-</u>	<u>174,888</u>	<u>132,519</u>

7 Charitable activities costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Veterinary fees, dressings, drugs and appliances	48,923	-	48,923	25,331
Welfare, neutering, rehoming and micro chipping	29,749	-	29,749	29,929
Boarding fees	-	-	-	-
Salaries and employer's NIC	80,934	-	80,934	118,019
Vehicle maintenance and running expenses	3,790	-	3,790	5,326
Telephone and postage	1,442	-	1,442	1,225
Clinic costs:				
Veterinary fees, dressings, drugs and appliances	69,031	-	69,031	62,536
Rates and insurance	220	-	220	735
Water, light and heat	2,775	-	2,775	1,774
Repairs and decoration	7,721	-	7,721	2,743
Telephone	757	-	757	1,590
Bank charges	3,101	-	3,101	3,449
General expenses	1,933	-	1,933	1,873
Depreciation of tangible fixed assets	2,154	-	2,154	2,352
	<u>252,530</u>	<u>-</u>	<u>252,530</u>	<u>256,882</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

8 Governance costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Branch contributions	-	-	-	551
Office rent	3,421	-	3,421	3,844
Accountancy and independent examiner's fee	9,054	-	9,054	4,196
Professional fees	9,915	-	9,915	9,025
Travel, accommodation and other sundry expenses	9,656	-	9,656	3,602
	32,046	-	32,046	21,218

9 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipments £	Leasehold property £	Total £
Cost				
At 01 January 2025	8,500	36,898	14,358	59,756
Additions	-	3,987	-	3,987
Disposals				-
At 31 December 2025	8,500	40,885	14,358	63,743
Depreciation				
At 01 January 2025	7,000	29,023	14,358	50,381
Charge for the year	375	1,779	-	2,154
Disposals				-
At 31 December 2025	7,375	30,802	14,358	52,535
NET BOOK VALUE				
At 31 December 2025	1,125	10,083	-	11,208
At 31 December 2024	1,500	7,875	-	9,375

10 Investments

	2025 £	2024 £
L&G (Barclays) MM UK Alpha Fund A		
Market and Net book value as at 01 January 2025	56,582	52,404
Additions	-	-
Disposals	-	-
Revaluation	8,017	4,178
Market and Net book value as at 31 December 2025	64,599	56,582

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11 Debtors and prepayments

	2025 £	2024 £
Prepayments	-	2,130
Gift aid tax refunds	-	4,990
Other debtors	3,423	3,433
	<u>3,423</u>	<u>10,553</u>

12 Creditors and accruals

	2025 £	2024 £
Trade creditors	2,417	3,825
VAT payable and other taxes	-	1,597
Accruals	-	6,358
	<u>2,417</u>	<u>11,780</u>

13 Statements of funds

Current year

	Balance at 01 January 2025	Income	Expenditure	Net gain/ (loss) on investment	Balance at 31 December 2025
Unrestricted funds					
Designated	150,000	-	-	-	150,000
General	294,100	519,004	(459,464)	8,017	361,656
	<u>444,100</u>	<u>519,004</u>	<u>(459,464)</u>	<u>8,017</u>	<u>511,656</u>
Restricted funds	-	-	-	-	-
Total funds	<u>444,100</u>	<u>519,004</u>	<u>(459,464)</u>	<u>8,017</u>	<u>511,656</u>

Previous year

	Balance at 01 January 2024	Income	Expenditure	Net gain/ (loss) on investment	Balance at 31 December 2024
Unrestricted funds					
Designated	150,000	-	-	-	150,000
General	227,603	472,938	(410,619)	4,178	294,100
	<u>377,603</u>	<u>472,938</u>	<u>(410,619)</u>	<u>4,178</u>	<u>444,100</u>
Restricted funds	-	-	-	-	-
Total funds	<u>377,603</u>	<u>472,938</u>	<u>(410,619)</u>	<u>4,178</u>	<u>444,100</u>

14 Analysis of assets between funds

Current year

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Tangible fixed assets	11,208	-	11,208
Investments	64,599	-	64,599
Stocks, debtors and prepayments	19,301	-	19,301
Cash and bank	418,966	-	418,966
Current liabilities	(2,417)	-	(2,417)
	511,656	-	511,656

Previous year

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	9,375	-	9,375
Investments	56,582	-	56,582
Stocks, debtors and prepayments	27,055	-	27,055
Cash and bank	362,868	-	362,868
Current liabilities	(11,780)	-	(11,780)
	444,100	-	444,100

15 Commitments under operating leases

At 31 December 2025 there were commitments under operating leases (i.e. Rents) of £33,280 per annum.

16 Trustees' remuneration and expenses

None of the trustees, nor any persons connected with them, received any remuneration, expenses, or other benefits from the charity during the year ended 31 December 2025 (2024: £Nil)

17 Employees

Average number of employees during the year was 12 (2024:12). Total remuneration was £183,366 (2024: £196,385).



Section A

Independent Examiner's Report

Report to the trustees

RSPCA East Norfolk

On accounts for the year ended

31/12/2025

**Charity no
(if any)**

206296

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

ASU

Date:

23/03/2026

Name:

Adeel Sahi

Relevant professional qualification(s) or body (if any):

ACCA

Address:

Bowdon Accounting Services Ltd

Bartle House, Oxford Court,

Manchester M2 3WQ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

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

England & Wales - Charity number 206296

Accounts

R.S.P.C.A. EAST NORFOLK BRANCH

Registered Charity No. 206296

**ACCOUNTS FOR THE YEAR ENDED
31st DECEMBER 2024**

INDEX

	page
Trustees' Report	1 to 2
Independent Accounts Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 8

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2024**

Charity Registration Number 206296

Governing Document

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932 which incorporated the society. The East Norfolk Branch was registered as a Charity on 23rd September 1962. The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

Address of Charity Head Office R.S.P.C.A., Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS
Address of Branch RSPCA East Norfolk, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Bankers Barclays Bank PLC, 40-42, Market Place, Great Yarmouth, Norfolk NR30 1LX

Trustees

The following served as Trustees during the year:

Linda Holland - Chairperson	Jill Brenkley Treasurer
Dawn Applegate- appointed 13.2.2024	Jade Martin
Robyn Garcia - appointed 23.7.2024	Fiona Mills - appointed 18.6.2024
Jean Player resigned May 2024	Sid Brown - appointed 10.9.2024
Carol Mc Dermott resigned June 2024	Mr Simon De-Lacy Adams resigned April 2024

Responsibilities of the Trustees

The Royal Society for the Prevention of Cruelty to Animals Act 1932, and the Societies obligatory branch rules, require the Trustees of branches to prepare financial statements that give a true and fair view of the state of affairs of the Branch and of its results for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with relevant accounting requirements and Statements of Recommended Practice.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Branch and to enable them to ensure that the financial statements comply with the said branch rules. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Objectives

The objectives of the Branch are to promote the work and objectives of the Society (Royal Society for the Prevention of Cruelty to Animals :- Charity number 219099), with particular reference to the East Norfolk area, in accordance with the policies of the Society.

These policies include promoting kindness to; and prevention or suppression of cruelty to animals by all lawful means. Our vision is a caring world where all animals are respected and treated with compassion.

Activities

The Branch's principal activity is the care and protection of all animals within the Branch area that have been found sick, injured, neglected or maltreated. Animals who come to us injured, sick or neglected are given veterinary care and attention; once well enough and no owner can be found; they are put up for re-homing after being held for a minimum of 7 days. Animals are also signed over by owners who can no longer care for their animal for many reasons. All of the animals re-homed by us are also neutered, vaccinated (FIV cats on vets advice) and micro chipped, along with routine flea and worm treatments. Pet owners who are in receipt of means tested benefits have the use of our veterinary clinic. This clinic offers subsidised veterinary care to clients who live within our branch area.

In 2024, 2993 (2023 2,926) owned animals were treated by our clinic.

Our SQP flea, worm and microchipping clinic helped over 100 animals. We worked with our sister branch, Norwich, on two occasions during the year; providing subsidised Microchip days.

Over 100 dogs and cats were neutered and 96 animals were rehomed; mostly cats.

We operate a welfare assistance scheme for anyone we have to refer to a private veterinary practise for procedures and treatments which we can not provide at our own clinic; whereby a donation is made to help towards the costs. This has helped owners to keep their animals where previously they would have had to sign them over to us. This has resulted in less animals having to be rehomed.

The Branch employs its own Vet as well as a Locum on Wednesdays to cover the demands on the Clinic's services. The Branch also has 11 paid team members working for it. Approximately half of these are employed in Fund Raising activities. The Branch operates 4 Charity Shops. One shop in Gt. Yarmouth was closed during the year; but another was opened in Acle, Norfolk, in January 2025.

Focus for this year has been on working with an architect and consultants firm on plans for the re-development of the Clinic with a view to improve services at affordable prices.

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE (continued)
FOR THE YEAR ENDED 31st DECEMBER 2024**

Independent Examiner

Fenn and Co, Chartered Certified Accountants, were appointed Accounts Examiners for the financial year under review. They have indicated their willingness to be re-appointed to that office.

Achievements and Performance

The Branch was again busy throughout the year with increases in activities; especially at the Clinic. Resources were again stretched, but it was felt that the Branch had continued to make a significant contribution to the overall aims of the RSPCA by managing to maintain its essential services throughout the year.

Public Benefit

The services provided by the Branch in accordance with the aims of the society mean that a great public benefit is provided. The considerable volume of activity by the Branch has achieved this aim locally. The Trustees are aware of; and have due regard for the Charity Commission's guidance on Public Benefit. A fuller report of the Branch Activities, Achievements and Performance is published in conjunction with these financial statements. A copy of this can be obtained from the Branch at:

Welfare Clinic, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Or from the Branch Website: <https://www.rspca.org.uk/local/east-norfolk-branch/aboutus>

Reserves Policy

The Trustees' policy, in line with head office recommendations, is to maintain a balance of reserves which equate to one and a half times annual running costs.

Investment Policy

The Branch has a conservative, cautious investment policy, which seeks to minimise risk while trying to obtain a balance between capital growth and income.

Risk Analysis

Risk assessments were generally done throughout the year.
A firm of specialists was employed to advise on Employment matters.
Financial risks continue to be addressed regularly at management meetings.

Financial Review

Incoming Resources totalled £472,938; an increase of £78,328 over 2023. Voluntary Income increased by £33,000; mainly due to Donations and Gift Aid receipts which increased by £16,000; a Legacy of £13,725; and a Grant towards the Clinic refurbishment project of £8,800. Shop Trading increased overall by £14,900 although generally a drop was noted in sales. Clinic Collections increased by £24,000; and Neutering by £7,000; reflecting the changes in activities and services provided. Total Resources Expended amounted to £410,619; an increase over 2023 of £18,053. Additional costs arose mainly from staffing matters re; changes in personnel, increased hours, and pay increases; a total net increase of £9,000. Other significant increases of about £20,000 were seen in Vet and Medicines & Welfare costs; which reflected the increase/ changes in activities. These were offset by the cancellation of the cat boarding contract which saves £23,000 per year. The net result was a surplus of Incoming Resources of £62,319 for the year, which has been added to the General Reserve. There was an unrealised increase in Investment values of £4,178; and it is noted that a further increase continues to date. There were No Restricted Funds in the year. The General Reserve Balance at 31st December 2024 is £294,100. This together with the Designated Funds of £150,000 is represented by the total of Net Assets as shown on page 5. The total reserves equate to 92% of running costs; i.e. 11 months cover. The target set by the Trustees is 18 months. The Trustees are satisfied that the current state of the Charity's finances are satisfactory.


This Report was approved by the Trustees on 13th June 2025 and signed on their behalf by:

Linda Holland

Trustee

Jill Brenkley

Treasurer



**R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2024**

We report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2024.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts and consider that the audit requirement of section 144 of the Charities Act 2011 does not apply. It is our responsibility to

Examine the accounts under section 145 of the Charities Act

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act; and
to state whether particular matters have come to our attention.

Basis Of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.have not been met; or
2. To which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fenn and Co,
Chartered Certified Accountants,
Caister on Sea,
Norfolk.



30th May 2025

**R.S.P.C.A EAST NORFOLK BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2024**

		Unrestricted Funds		Restricted	TOTAL	TOTAL
	NOTE	Designated	General	Funds	FUNDS	FUNDS
					2024	2023
INCOMING RESOURCES						
Incoming Resources from generated funds						
Voluntary Income	2		95,726	0	95,726	62,570
Activities for generating funds	3		174,920		174,920	161,006
Investment Income	4		1,603		1,603	1,145
Incoming resources from charitable activities	5		200,689		200,689	169,889
Total Incoming Resources		0	472,938	0	472,938	394,610
RESOURCES EXPENDED						
Costs of generating funds						
Fundraising trading: costs of goods sold and other costs.	6		132,519		132,519	108,074
Charitable activities costs	7		256,882	0	256,882	273,190
Governance costs	8		21,218		21,218	11,302
Total Resources Expended		0	410,619	0	410,619	392,566
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES		0	62,319	0	62,319	2,044
Other recognised gains (2022 losses) - Unrealised.	10		4,178		4,178	3,403
NET MOVEMENT IN FUNDS		0	66,497	0	66,497	5,447
BALANCE brought forward		150,000	227,603		377,603	372,156
Fund Transfers					0	0
BALANCE carried forward		£150,000	£294,100	£0	£444,100	£377,603

There were no other realised gains or losses other than the net incoming resources.

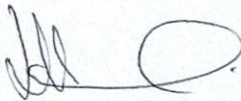
The notes on pages 6 to 8 form part an integral part of these accounts.

**R.S.P.C.A EAST NORFOLK BRANCH
BALANCE SHEET AS AT 31st DECEMBER 2024**

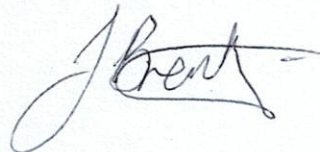
	note	2024	2024	2023	2023
FIXED ASSETS					
Tangible Assets	9		9,375		11,115
Investments	10		<u>56,582</u>		<u>52,404</u>
			65,957		63,519
CURRENT ASSETS					
Veterinary Stocks			16,502		12,537
Debtors and Prepayments	11		10,553		10,893
Cash in Hand and at Bank			<u>362,868</u>		<u>302,152</u>
			<u>389,923</u>		<u>325,582</u>
LIABILITIES : amounts falling due within one year.					
Sundry Creditors and Accruals	12		<u>11,780</u>		<u>11,498</u>
			11,780		11,498
NET CURRENT ASSETS			378,143		314,084
TOTAL ASSETS LESS CURRENT LIABILITIES			444,100		377,603
TOTAL NET ASSETS			<u>£444,100</u>		<u>£377,603</u>
FUNDS					
Unrestricted Funds					
General			294,100		227,603
Designated			150,000		150,000
Restricted Funds			0		0
TOTAL ACCUMULATED FUNDS	13		<u>£444,100</u>		<u>£377,603</u>

The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2024 were approved by the Trustees on 14th June 2025 and signed on their behalf by:-

Linda Holland Trustee



Jill Brenkley Treasurer



The notes on pages 6 to 8 form an integral part of these financial statements

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2024

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently over the years, are set out below.

a) Basis of Accounting

These financial statements have been prepared under the historic cost convention, as modified for the inclusion of fixed asset investments at market value, and in accordance with current applicable Accounting Standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

b) Fund Accounting Various Funds exist and require separate disclosure as follows:

Unrestricted General Fund: Funds available for use at the discretion of the committee in furtherance of the general objectives of the Charity. Unrestricted Funds include a revaluation reserve representing the restatement of investment assets at market value.

Unrestricted Designated Fund: Clinic Refurbishment Fund . Sums set aside in 2022 for refurbishment of the Clinic.

Restricted Funds: Funds subject to restrictions imposed by Donor or Terms of an appeal. None in 2024.

c) Incoming Resources

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

- * Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- * Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.
- * Legacies, & also Royalties, are included when the Charity becomes entitled to the income & amounts can be quantified.
- * Donated services and facilities are included at the value to the charity when quantifiable.
- * The value of services provided by volunteers is not included in the accounts.
- * Investment income; Royalties and other such income is included when receivable.
- * Incoming resources from charitable trading activities are accounted for when earned.
- * Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.
- * Other significant non cash donations are included at the committee's estimate of market value when received.
- * Cash collected at special fundraising events are included before deduction of directly incurred expenditure.

d) Expenses Expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the Charity's shop.

Charitable Expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its anticipated remaining working life using the following rates :-

Motor Vehicles	25%	reducing balance
Computers	33%	straight line
Fixtures and Fittings	15%	reducing balance
Leasehold Property	33%	period of lease

f) Fixed Asset Investments

Stocks and Shares are quoted on a recognised stock exchange and are included in the balance sheet at mid market value.

The unrealised gain or loss on revaluation of quoted investments is taken to the Statement of Financial Activities.

g) Irrecoverable VAT

Irrecoverable VAT is charged as a separate expense in the Statement of Financial Activities in year it is incurred.

h) Subscriptions

Subscriptions are accounted for in the Statement of Financial Activities in the year of receipt.

i) Taxation

The Branch is not liable to taxation.

j) Veterinary Stocks

Stocks of veterinary medicines and associated items are valued at cost.

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2024

	Unrestricted fund	Restricted fund	2024 total funds	2023 total funds
2. Voluntary Income				
Legacies	14,081		14,081	1,431
Grants	8,804		8,804	0
Donations and Gifts	41,672		41,672	25,241
Re Homing	8,930		8,930	11,520
Cash Collections and Subscriptions	21,820	Door to Door 419	21,820 419	23,114 1,264
	<u>£95,726</u>	<u>£0</u>	<u>£95,726</u>	<u>£62,570</u>
3. Activities for Generating Funds				
Shop Takings	171,505		171,505	155,942
Fundraising Royalties	3,415		3,415	5,064
	<u>£174,920</u>	<u>£0</u>	<u>£174,920</u>	<u>£161,006</u>
4. Investment Income				
Income from Quoted Investments	960		960	984
Bank Interest Receivable	643		643	161
	<u>£1,603</u>	<u>£0</u>	<u>£1,603</u>	<u>£1,145</u>
5. Income from Charitable Activities				
Other Income - Insurance, etc.	10,550		10,550	9,548
Neutering Refunds	27,681		27,681	20,237
Recycling Credits	10,135		10,135	11,817
Clinic Collections	152,323		152,323	128,287
	<u>£200,689</u>	<u>£0</u>	<u>£200,689</u>	<u>£169,889</u>
6. Fundraising Trading : Costs of Goods sold and other Costs.				
Shop -Wages	89,588		89,588	68,715
Shop rent, rates and insurance.	23,925		23,925	23,108
Shop light, heat and water.	4,745		4,745	5,184
Shop telephone.	1,207		1,207	913
Shop Repairs and renewals and Bins	4,244		4,244	5,632
Shop sundries and card charges	7,628		7,628	3,490
Other Fund raising expenses	1,182		1,182	1,032
	<u>£132,519</u>	<u>£0</u>	<u>£132,519</u>	<u>£108,074</u>
7. Charitable Activities Costs				
Veterinary fees, dressings, drugs and appliances	25,331		25,331	17,038
Welfare, Neutering Re-Homing & Micro Chipping	29,929		29,929	18,065
Boarding Fees	0		0	23,200
Salaries and Employer's NIC.	118,019		118,019	129,965
Vehicle maintenance and running expenses	5,326		5,326	5,176
Telephone and postage	1,225		1,225	1,771
Clinic Costs:				
Veterinary fees, dressings and appliances	62,536		62,536	62,280
Rates and Insurance	735		735	1,023
Water Light and Heat	1,774		1,774	2,014
Repairs and Decorating	2,743		2,743	4,356
Telephone	1,590		1,590	1,771
Bank Charges	3,449		3,449	2,590
General Expenses	1,873		1,873	1,251
Depreciation of tangible fixed assets	2,352		2,352	2,690
	<u>£256,882</u>	<u>£0</u>	<u>£256,882</u>	<u>£273,190</u>
8. Governance Costs				
Branch Contributions	551		551	551
Office Rent	3,844		3,844	3,184
Accountancy and Examiner's fees	4,196		4,196	2,701
Professional Fees (Planning Consultants £6,964)	9,025		9,025	1,507
Travel, Accommodation and other secretarial expenses.	3,602		3,602	3,359
	<u>£21,218</u>	<u>£0</u>	<u>£21,218</u>	<u>£11,302</u>

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2024

9. Tangible Fixed Assets		Motor Vehicles	Fixs. Fitts. & Equipt.	Leasehold Property	TOTAL
COST	At 1st January	8,500	36,286	14,358	59,144
	Additions		612		612
	Disposals				0
	At 31st December	<u>8,500</u>	<u>36,898</u>	<u>14,358</u>	<u>59,756</u>
DEPRECIATION	At 1st January	6,480	27,191	14,358	48,029
	Charge for year	520	1,832		2,352
	Disposals				0
	At 31st December	<u>7,000</u>	<u>29,023</u>	<u>14,358</u>	<u>50,381</u>
WRITTEN DOWN VALUE					
	At 31st December 2024	<u>£1,500</u>	<u>£7,875</u>	<u>£0</u>	<u>£9,375</u>
	At 31st December 2023	<u>£2,020</u>	<u>£9,095</u>	<u>£0</u>	<u>£11,115</u>

All the net book values above relate to fixed assets used for direct charitable purposes.

		2024	2023	2024	2023
		Cost		Market Value	
10. Investments					
L& G (Barclays)MM UK Alpha Fund A					
	At 1.1.2024	1,927	1,927	52,404	49,001
	Revaluation Gain (unrealised).			4,178	3,403
	At 31.12.2024	<u>£1,927</u>	<u>£1,927</u>	<u>£56,582</u>	<u>£52,404</u>
	Current Market Value - May.2025			<u>£59,046</u>	<u>£56,392</u>

11. Debtors and Prepayments - amounts falling due within one year			
	Prepayments	2,130	1,741
	Gift Aid Tax Refunds	4,990	1,385
	Other Debtors	3,433	7,767
		<u>£10,553</u>	<u>£10,893</u>

12. Creditors and Accruals - amounts falling due in one year.			
	Trade creditors	3,825	5,694
	VAT Payable and other Taxes	1,597	1,954
	Accruals	6,358	3,850
		<u>£11,780</u>	<u>£11,498</u>

13. Analysis of Assets between Funds	Unrestricted	Restricted	Total
Tangible Fixed Assets	9,375		9,375
Investments	56,582		56,582
Stocks, Debtors and Prepayments	27,055		27,055
Cash and Bank	362,868		362,868
Current Liabilities	-11,780		-11,780
	<u>£444,100</u>	<u>£0</u>	<u>£444,100</u>

14. **Commitments under Operating Leases**
At 31st. December 2024 there were commitments under operating leases (i.e. Rents) of £29,814 per anum.

15. **Committee Members' Transactions**
No Trustee received any remuneration.

16. **Employees**
During the year there were 12 employees (2023-12). Total Remuneration was £ 196,385 (2023 £185,218.)

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

England & Wales - Charity number 206296

Accounts

R.S.P.C.A. EAST NORFOLK BRANCH

Registered Charity No. 206296

**ACCOUNTS FOR THE YEAR ENDED
31st DECEMBER 2023**

INDEX

	page
Trustees' Report	1 to 2
Independent Accounts Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 8

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2023**

Charity Registration Number 206296

Governing Document

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932 which incorporated the society. The East Norfolk Branch was registered as a Charity on 23rd September 1962. The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

Address of Charity Head Office R.S.P.C.A., Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS
Address of Branch RSPCA East Norfolk, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Bankers Barclays Bank PLC, 40-42, Market Place, Great Yarmouth, Norfolk NR30 1LX

Trustees

The following served as Trustees during the year:

Carol Mc Dermott (Secretary)	Jill Brenkley Treasurer
Mr Simon De-Lacy Adams - Chairperson	Jean Playle
Linda Holland	Jade Martin

Branch Manager - Kim Puttock resigned/ left 11.9.2023

Responsibilities of the Trustees

The Royal Society for the Prevention of Cruelty to Animals Act 1932, and the Societies obligatory branch rules, require the Trustees of branches to prepare financial statements that give a true and fair view of the state of affairs of the Branch and of its results for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with relevant accounting requirements and Statements of Recommended Practice.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Branch and to enable them to ensure that the financial statements comply with the said branch rules. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Objectives

The objectives of the Branch are to promote the work and objectives of the Society (Royal Society for the Prevention of Cruelty to Animals :- Charity number 219099), with particular reference to the East Norfolk area, in accordance with the policies of the Society.

These policies include promoting kindness to; and prevention or suppression of cruelty to animals by all lawful means. Our vision is a caring world where all animals are respected and treated with compassion.

Activities

The Branch's principal activity is the care and protection of all animals within the Branch area that have been found sick, injured, neglected or maltreated. Animals who come to us injured, sick or neglected are given veterinary care and attention; once well enough and no owner can be found; they are put up for re-homing after being held for a minimum of 7 days. Animals are also signed over by owners who can no longer care for their animal for many reasons. All of the animals re-homed by us are also neutered, vaccinated (FIV cats on vets advice) and micro chipped, along with routine flea and worm treatments. Pet owners who are in receipt of means tested benefits have the use of our veterinary clinic. This clinic offers subsidised veterinary care to clients who live within our branch area.

In 2023, 2,926 (2022 2,154) owned animals were treated by our clinic; an increase of 36%.

A welfare assistance scheme is in operation for people who are referred to private vet practices for procedures that cannot be carried out at our clinic; whereby a donation is made to help towards the cost of treatments. Our SQP flea, worm and microchipping clinic helped 134 (2022 129) animals. 233 animals were neutered (2022 446); and 143 animals were re-homed (2022 119). Most were cats, but dogs, rabbits & other small mammals were also dealt with.

A fourth shop was opened in Gorleston on 24th June 2023. This added about £25,000 to shop Takings in the year. During the year; the Branch employed its own Vet to cover the demand at the Clinic; and had 11 paid team members. Focus for the next few years will be to re-develop the Clinic to be able to offer more services at affordable prices.

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE (continued)
FOR THE YEAR ENDED 31st DECEMBER 2023**

Independent Examiner

Fenn and Co, Chartered Certified Accountants, were appointed Accounts Examiners for the financial year under review. They have indicated their willingness to be re-appointed to that office.

Achievements and Performance

The Branch was again busy throughout the year with increases in activities; especially at the Clinic. Resources were again stretched, but it was felt that the Branch had continued to make a significant contribution to the overall aims of the RSPCA by managing to maintain its essential services throughout the year.

Public Benefit

The services provided by the Branch in accordance with the aims of the society mean that a great public benefit is provided. The considerable volume of activity by the Branch has achieved this aim locally. The Trustees are aware of; and have due regard for the Charity Commission's guidance on Public Benefit. A fuller report of the Branch Activities, Achievements and Performance is published in conjunction with these financial statements. A copy of this can be obtained from the Branch at:

Welfare Clinic, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Or from the Branch Website: <https://www.rspca.org.uk/local/east-norfolk-branch/aboutus>

Reserves Policy

The Trustees' policy, in line with head office recommendations, is to maintain a balance of reserves which equate to one and a half times annual running costs.

Investment Policy

The Branch has a conservative, cautious investment policy, which seeks to minimise risk while trying to obtain a balance between capital growth and income.

Risk Analysis

Risk assessments were generally done throughout the year.
A firm of specialists was employed to advise on Employment matters.
Financial risks continue to be addressed regularly at management meetings.

Financial Review

Incoming Resources totalled £394,610; a increase of £94,675 over 2022. Voluntary Income remained at the 2022 level. There were no significant Legacies this year; and there were no Grants received. These were offset by increases in Donations and Rehoming of £7,000 and £2,000 respectively. Shop takings increased by £24,000 mainly do to opening another shop. Income from Other Activities; mainly Clinic Collections; Neutering and Recycling Credits; produced additional income amounting to £64,000; reflecting the increased volume of activities during the year.
Total Resources Expended amounted to £392,566; an increase over 2022 of £116,000. The additional costs; arose mainly from staffing matters involving; additions to personal, increased hours, personnel changes, and pay increases. Other cost increases were in Vet and Medicines etc.; which reflected the increase in activities in the year.
The net result was a surplus of Incoming Resources of £2,044 for the year' which has been added to the General Reserve. There was an unrealised increase in Investment values of £3,403; and it is noted that a further increase continues to date. There were No Restricted Funds in the year.
The General Reserve Balance at 31st December 2023 is £227,610. This together with the Designated Funds of £150,000 is represented by the total of Net Assets as shown on page 5.
The total reserves have dropped to 95% of running costs. This is below the target of 1.5 set by the Trustees. They are, however, satisfied that the current state of the Charity's finances are satisfactory.

This Report was approved by the Trustees on 12th June 2024 and signed on their behalf by:

Linda Holland

Trustee

Jill Brenkley

Treasurer



**R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2023**

We report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2023.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts and consider that the audit requirement of section 144 of the Charities Act 2011 does not apply. It is our responsibility to

Examine the accounts under section 145 of the Charities Act

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act; and

to state whether particular matters have come to our attention.

Basis Of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.have not been met; or
2. To which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fenn and Co,
Chartered Certified Accountants,
Caister on Sea,
Norfolk.

 FCCA

12th June 2024

**R.S.P.C.A EAST NORFOLK BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2023**

	NOTE	Unrestricted Funds Designated	General	Restricted Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
INCOMING RESOURCES						
Incoming Resources from generated funds						
Voluntary Income	2		62,570	0	62,570	61,260
Activities for generating funds	3		161,006		161,006	136,649
Investment Income	4		1,145		1,145	1,003
Incoming resources from charitable activities	5		169,889		169,889	101,023
Total Incoming Resources		0	394,610	0	394,610	299,935
RESOURCES EXPENDED						
Costs of generating funds						
Fundraising trading: costs of goods sold and other costs.	6		108,074		108,074	76,365
Charitable activities costs	7		273,190	0	273,190	189,979
Governance costs	8		11,302		11,302	10,211
Total Resources Expended		0	392,566	0	392,566	276,555
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES		0	2,044	0	2,044	23,380
Other recognised gains (2022 losses) - Unrealised.	10		3,403		3,403	-422
NET MOVEMENT IN FUNDS		0	5,447	0	5,447	22,958
BALANCE brought forward		150,000	222,156		372,156	349,198
Fund Transfers					0	0
BALANCE carried forward		£150,000	£227,603	£0	£377,603	£372,156

There were no other realised gains or losses other than the net incoming resources.

The notes on pages 6 to 8 form part an integral part of these accounts.

R.S.P.C.A EAST NORFOLK BRANCH
BALANCE SHEET AS AT 31st DECEMBER 2023

	note	2023	2023	2022	2022
FIXED ASSETS					
Tangible Assets	9		11,115		9,250
Investments	10		<u>52,404</u>		<u>49,001</u>
			63,519		58,251
CURRENT ASSETS					
Veterinary Stocks		12,537		7,986	
Debtors and Prepayments	11	10,893		4,560	
Cash in Hand and at Bank		<u>302,152</u>		<u>312,200</u>	
		<u>325,582</u>		<u>324,746</u>	
LIABILITIES : amounts falling due within one year.					
Sundry Creditors and Accruals	12	<u>11,498</u>		<u>10,841</u>	
		11,498		10,841	
NET CURRENT ASSETS					
			<u>314,084</u>		<u>313,905</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>377,603</u>		<u>372,156</u>
TOTAL NET ASSETS					
			<u>£377,603</u>		<u>£372,156</u>
FUNDS					
Unrestricted Funds			227,603		222,156
General			150,000		150,000
Designated					
Restricted Funds			0		0
TOTAL ACCUMULATED FUNDS					
	13		<u>£377,603</u>		<u>£372,156</u>

The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2023 were approved by the Trustees on 12th June 2024 and signed on their behalf by:-

Linda Holland

Trustee

Jill Brenkley

Treasurer

The notes on pages 6 to 8 form an integral part of these financial statements

**R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023**

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently over the years, are set out below.

a) Basis of Accounting

These financial statements have been prepared under the historic cost convention, as modified for the inclusion of fixed asset investments at market value, and in accordance with current applicable Accounting Standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

b) Fund Accounting Various Funds exist and require separate disclosure as follows:

Unrestricted General Fund: Funds available for use at the discretion of the committee in furtherance of the general objectives of the Charity. Unrestricted Funds include a revaluation reserve representing the restatement of investment assets at market value.

Unrestricted Designated Fund: Clinic Refurbishment Fund . Sums set aside in 2022 for refurbishment of the Clinic.

Restricted Funds: Funds subject to restrictions imposed by Donor or Terms of an appeal. None in 2023.

c) Incoming Resources

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

- * Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- * Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.
- * Legacies, & also Royalties, are included when the Charity becomes entitled to the income & amounts can be quantified.
- * Donated services and facilities are included at the value to the charity when quantifiable.
- * The value of services provided by volunteers is not included in the accounts.
- * Investment income; Royalties and other such income is included when receivable.
- * Incoming resources from charitable trading activities are accounted for when earned.
- * Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.
- * Other significant non cash donations are included at the committee's estimate of market value when received.
- * Cash collected at special fundraising events are included before deduction of directly incurred expenditure.

d) Expenses Expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the Charity's shop.

Charitable Expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its anticipated remaining working life using the following rates :-

Motor Vehicles	25%	reducing balance
Computers	33%	straight line
Fixtures and Fittings	15%	reducing balance
Leasehold Property	33%	period of lease

f) Fixed Asset Investments

Stocks and Shares are quoted on a recognised stock exchange and are included in the balance sheet at mid market value.

The unrealised gain or loss on revaluation of quoted investments is taken to the Statement of Financial Activities.

g) Irrecoverable VAT

Irrecoverable VAT is charged as a separate expense in the Statement of Financial Activities in year it is incurred.

h) Subscriptions

Subscriptions are accounted for in the Statement of Financial Activities in the year of receipt.

i) Taxation

The Branch is not liable to taxation.

j) Veterinary Stocks

Stocks of veterinary medicines and associated items are valued at cost.

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023

	Unrestricted fund	Restricted fund	2023 total funds	2022 total funds
2. Voluntary Income				
Legacies	1,431		1,431	3,945
Grants	0		0	6,000
Donations and Gifts	25,241		25,241	18,563
Re Homing	11,520		11,520	9,275
Cash Collections and Subscriptions	23,114	Door to Door	23,114	23,218
	1,264		1,264	259
	<u>£62,570</u>	£0	<u>£62,570</u>	<u>£61,260</u>
3. Activities for Generating Funds				
Shop Takings	155,942		155,942	132,505
Fundraising Royalties	5,064		5,064	4,144
	<u>£161,006</u>	£0	<u>£161,006</u>	<u>£136,649</u>
4. Investment Income				
Income from Quoted Investments	984		984	913
Bank Interest Receivable	161		161	90
	<u>£1,145</u>	£0	<u>£1,145</u>	<u>£1,003</u>
5. Income from Charitable Activities				
Other Income - Insurance, etc.	9,548		9,548	17,681
Neutering Refunds	20,237		20,237	9,552
Recycling Credits	11,817		11,817	1,160
Clinic Collections	128,287		128,287	72,630
	<u>£169,889</u>	£0	<u>£169,889</u>	<u>£101,023</u>
6. Fundraising Trading : Costs of Goods sold and other Costs.				
Shop -Wages	68,715		68,715	48,607
Shop rent, rates and insurance.	23,108		23,108	17,405
Shop light, heat and water.	5,184		5,184	2,692
Shop telephone.	913		913	338
Shop Repairs and renewals and Bins	5,632		5,632	2,735
Shop sundries and card charges	3,490		3,490	3,716
Other Fund raising expenses	1,032		1,032	872
	<u>£108,074</u>	£0	<u>£108,074</u>	<u>£76,365</u>
7. Charitable Activities Costs				
Veterinary fees, dressings, drugs and appliances	17,038		17,038	18,059
Welfare, Neutering Re-Homing & Micro Chipping	18,065		18,065	11,516
Boarding Fees	23,200		23,200	22,949
Salaries and Employer's NIC.	129,965		129,965	69,705
Vehicle maintenance and running expenses	5,176		5,176	4,231
Telephone and postage	1,771		1,771	1,103
Clinic Costs:				
Veterinary fees, dressings and appliances	62,280		62,280	50,951
Rates and Insurance	1,023		1,023	986
Water Light and Heat	2,014		2,014	1,035
Repairs and Decorating	4,356		4,356	1,257
Telephone	1,771		1,771	463
Bank Charges	2,590		2,590	2,529
General Expenses	1,251		1,251	290
Depreciation of tangible fixed assets	2,690		2,690	4,905
	<u>£273,190</u>	£0	<u>£273,190</u>	<u>£189,979</u>
8. Governance Costs				
Branch Contributions	551		551	551
Office Rent	3,184		3,184	2,870
Accountancy and Examiner's fees	2,701		2,701	2,616
Legal and Professional Fees	1,507		1,507	2,002
Travel, Accommodation and other secretarial expenses.	3,359		3,359	2,172
	<u>£11,302</u>	£0	<u>£11,302</u>	<u>£10,211</u>

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023

9. Tangible Fixed Assets

		Motor Vehicles	Fixs. Fits. & Equip	Leasehold Property	TOTAL
COST	At 1st January	8,500	31,731	14,358	54,589
	Additions		4,555		4,555
	Disposals				0
	At 31st December	8,500	36,286	14,358	59,144
DEPRECIATION	At 1st January	5,810	25,171	14,358	45,339
	Charge for year	670	2,020		2,690
	Disposals				0
	At 31st December	6,480	27,191	14,358	48,029
WRITTEN DOWN VALUE	At 31st December 2023	£2,020	£9,095	£0	£11,115
	At 31st December 2022	£2,690	£6,560	£0	£9,250

All the net book values above relate to fixed assets used for direct charitable purposes.

		2023	2022	2023	2022
10. Investments					
		Cost		Market Value	
L& G (Barclays)MM UK Alpha Fund A					
	At 1.1.2023	1,927	1,927	49,001	49,423
	Revaluation Gain (2022 Loss) (unrealised).			3,403	-422
	At 31.12.2023	£1,927	£1,927	£52,404	£49,001
	Current Market Value - 12.6.2024			£56,392	£49,428

11. Debtors and Prepayments - amounts falling due within one year

Prepayments			1,741	1,570
Legacies Receivable			0	1,449
VAT Refunds			0	128
Other Debtors			9,152	1,413
			£10,893	£4,560

12. Creditors and Accruals - amounts falling due in one year.

Trade creditors			5,694	7,749
VAT Payable and other Taxes			1,954	560
Accruals			3,850	2,532
			£11,498	£10,841

13. Analysis of Assets between Funds

	Unrestricted	Restricted	Total
Tangible Fixed Assets	11,115		11,115
Investments	52,404		52,404
Stocks, Debtors and Prepayments	23,430		23,430
Cash and Bank	302,152		302,152
Current Liabilities	-11,498		-11,498
	£377,603	£0	£377,603

14. Commitments under Operating Leases

At 31st. December 2023 there were commitments under operating leases (i.e. Rents) of £24,152 per annum.

15. Committee Members' Transactions

No Trustee received any remuneration.

16. Employees

During the year there were 12 employees (2022-8). Total Remuneration was £185,218 (2022 £112,880.)

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

England & Wales - Charity number 206296

Accounts

R.S.P.C.A. EAST NORFOLK BRANCH

Registered Charity No. 206296

**ACCOUNTS FOR THE YEAR ENDED
31st DECEMBER 2022**

INDEX

	page
Trustees' Report	1 to 2
Independent Accounts Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 8

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2022**

Charity Registration Number 206296

Governing Document

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932 which incorporated the society. The East Norfolk Branch was registered as a Charity on 23rd September 1962. The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

Address of Charity Head Office R.S.P.C.A., Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS

Address of Branch RSPCA East Norfolk, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Bankers Barclays Bank PLC, 40-42, Market Place, Great Yarmouth, Norfolk NR30 1LX

Trustees

The following served as Trustees during the year:

Carol Mc Dermott (Secretary) Jill Brenkley Treasurer

Mr Simon De-Lacy Adams - Chairperson . Jean Playle

Linda Holland Jade Martin

Fionna Miles resigned 27.6.2022

Branch Manager - Kim Puttock appointed 12.9.2022

Responsibilities of the Trustees

The Royal Society for the Prevention of Cruelty to Animals Act 1932, and the Societies obligatory branch rules, require the Trustees of branches to prepare financial statements that give a true and fair view of the state of affairs of the Branch and of its results for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

comply with relevant accounting requirements and Statements of Recommended Practice.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Branch and to enable them to ensure that the financial statements comply with the said branch rules. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Objectives

The objectives of the Branch are to promote the work and objectives of the Society (Royal Society for the Prevention of Cruelty to Animals :- Charity number 219099), with particular reference to the East Norfolk area, in accordance with the policies of the Society.

These policies include promoting kindness to; and prevention or suppression of cruelty to animals by all lawful means.
in 2022.

Activities

The Branch's principal activity is the care and protection of all animals within the Branch area that have been found sick, injured, neglected or maltreated. Animals who come to us injured, sick or neglected are given veterinary care and attention, once well enough and no owner can be found they are issued neutering vouchers for 466 owned minimum of 7 days, animals are also signed over by owners who can no longer care for their animal for many reasons. All of the animals re-homed by us are also neutered, vaccinated (FIV cats on vets advice) and micro chipped, along with routine flea and worm treatments. Pets owners who are in receipt of means tested benefits have the use of our veterinary clinic. This clinic offers subsidised veterinary care to clients who live within our branch area.

In 2022 2,154 (2021 2,044) owned animals were seen and attended to by our clinic; an increase of 5.4%.

A welfare assistance scheme is in operation for people who are referred to private vet practices for procedures that cannot be carried out at our clinic, whereby a donation is made to help towards the cost of treatments. Our SQP flea, worm and microchipping clinic helped 129 animals. The Branch issued neutering vouchers for 446 owned animals, (2021 181), for people who are financially restricted; an increase of 146%.

We re-homed 119 animals (2021 189). Mostly cats, but there were some dogs, rabbits & other small mammals; however, these activities were curtailed due to personnel changes in 2022.

The Golden Oldies Scheme launched in 2020 to encourage Re-Homing elderly animals, continued at the 2021 level.

The 3 shops operated to raise funds to support the work of the Branch, went from strength to strength in 2022, bringing in £132,416 of revenue compared to £104,435 in 2021.

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE (continued)
FOR THE YEAR ENDED 31st DECEMBER 2022**

Independent Examiner

Fenn and Co, Chartered Certified Accountants, were appointed Accounts Examiners for the financial year under review. They have indicated their willingness to be re-appointed to that office.

Achievements and Performance

The Branch was again busy throughout the year despite the confines imposed by the Covid Pandemic; with resources again stretched. It is felt that the Branch had made a significant contribution, at a local level, to the overall aims of the RSPCA; and had managed to maintain its essential services throughout the year.

Public Benefit

The services provided by the Branch in accordance with the aims of the society mean that a great public benefit is provided. The considerable volume of activity by the Branch has achieved this aim locally. The Trustees are aware of; and have due regard for the Charity Commission's guidance on Public Benefit. A fuller report of the Branch Activities, Achievements and Performance is published in conjunction with these financial statements. A copy of this can be obtained from the Branch at:

Welfare Clinic, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Or from the Branch Website: <https://www.rspca.org.uk/local/east-norfolk-branch/aboutus>

Reserves Policy

The Trustees' policy, in line with head office recommendations, is to maintain a balance of reserves which equate to one and a half times annual running costs.

Investment Policy

The Branch has a conservative, cautious investment policy, which seeks to minimise risk while trying to obtain a balance between capital growth and income.

Risk Analysis

Risk assessments were generally done throughout the year.
A firm of specialists was employed to advise on Employment matters.
Financial risks continue to be addressed regularly at management meetings.

Financial Review

Incoming Resources totalled £299,935; a decrease of £14,053 from 2021. This is mainly because there were no significant Legacies this year (£3,945; £7,000 in 2021); and only one Grant of £6,000 compared to the £51,746 in 2021. Other Voluntary Income was also down about £5,000. These drops in income were offset by the £4,144 from Royalties (a new source); further increases of £28,000 in Shop takings (with little additional costs); and an uplift of £7,000 in the Income from Other Activities; mainly Clinic Collection and Neutering.

Total Resources Expended show a modest increase of £6,000. The additional costs; arising from staffing matters such as increased hours, personnel changes, and pay increases; were countered by savings from the cessation of the Boarding contract. There were other cost savings in Vet and Medicines etc.; and the employment of a Branch VET contributed to this, albeit on a trial basis.

The net result was a surplus of Incoming Resources of £23,380 (2021 £43,431) for the year.

There was no significant movement arising from the valuation of Investments.

The Trustees decided to earmark £150,000 of the General Fund for Clinic Refurbishment; and that sum was transferred to a Designated Fund accordingly. This is not a Restricted Fund; and there were no such transactions in the year.

The General Reserve Balance at 31st December 2022 is £222,156. This with the Designated Fund is represented by the total of Net Assets as shown on page 5.

The total reserves remain at 1.3 of running costs. Whilst still below the target of 1.5; The Trustees are satisfied that the Charity is currently in a sound financial situation.

This Report was approved by the Trustees on 13th June 2023 and signed on their behalf by:

Mr Simon De-Lacy Adams

Chairperson

Jill Brenkley

Treasurer



**R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2022**

We report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2022.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts and consider that the audit requirement of section 144 of the Charities Act 2011 does not apply. It is our responsibility to

Examine the accounts under section 145 of the Charities Act

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act; and

to state whether particular matters have come to our attention.

Basis Of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.have not been met; or
2. To which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fenn and Co,
Chartered Certified Accountants,
Caister on Sea,
Norfolk.

N. Fenn FCCA

30th June 2023

R.S.P.C.A EAST NORFOLK BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2022

	NOTE	Unrestricted Funds Designated	General	Restricted Funds	TOTAL FUNDS 2022	TOTAL FUNDS 2021
INCOMING RESOURCES						
Incoming Resources from generated funds						
Voluntary Income	2		61,260	0	61,260	124,116
Activities for generating funds	3		136,649		136,649	104,357
Investment Income	4		1,003		1,003	296
Incoming resources from charitable activities	5		101,023		101,023	85,219
Total Incoming Resources		0	299,935	0	299,935	313,988
RESOURCES EXPENDED						
Costs of generating funds						
Fundraising trading: costs of goods sold and other costs.	6		76,365		76,365	69,808
Charitable activities costs	7		189,979	0	189,979	191,156
Governance costs	8		10,211		10,211	9,593
Total Resources Expended		0	276,555	0	276,555	270,557
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES		0	23,380	0	23,380	43,431
Other recognised losses (2022 gains) - Unrealised.	10		-422		-422	4,533
NET MOVEMENT IN FUNDS		0	22,958	0	22,958	47,964
BALANCE brought forward			349,198		349,198	301,234
Fund Transfers		150,000	-150,000		0	0
BALANCE carried forward		£150,000	£222,156	£0	£372,156	£349,198

There were no other realised gains or losses other than the net incoming resources.

The notes on pages 6 to 8 form part an integral part of these accounts.

**R.S.P.C.A EAST NORFOLK BRANCH
BALANCE SHEET AS AT 31st DECEMBER 2022**

	note	2022	2021
FIXED ASSETS			
Tangible Assets	9	9,250	13,071
Investments	10	49,001	49,423
		58,251	62,494
CURRENT ASSETS			
Veterinary Stocks		7,986	7,693
Debtors and Prepayments	11	4,560	21,877
Cash in Hand and at Bank		312,200	269,288
		324,746	298,858
LIABILITIES : amounts falling due within one year.			
Sundry Creditors and Accruals	12	10,841	12,154
		10,841	12,154
NET CURRENT ASSETS		313,905	286,704
TOTAL ASSETS LESS CURRENT LIABILITIES		372,156	349,198
TOTAL NET ASSETS		£372,156	£349,198
FUNDS			
Unrestricted Funds			
General		222,156	349,198
Designated		150,000	0
Restricted Funds		0	0
TOTAL ACCUMULATED FUNDS	13	£372,156	£349,198

The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2021 were approved by the Trustees on 13th June 2022 and signed on their behalf by:-

Simon De-Lacy Adams

Chairperson

Jill Brenkley

Treasurer




The notes on pages 6 to 8 form an integral part of these financial statements

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently over the years, are set out below.

a) Basis of Accounting

These financial statements have been prepared under the historic cost convention, as modified for the inclusion of fixed asset investments at market value, and in accordance with current applicable Accounting Standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

b) Fund Accounting Various Funds exist and require separate disclosure as follows:

Unrestricted General Fund: Funds available for use at the discretion of the committee in furtherance of the general objectives of the Charity. Unrestricted Funds include a revaluation reserve representing the restatement of investment assets at market value.

Unrestricted Designated Fund; Clinic Refurbishment Fund. Sums set aside in 2022 for refurbishment of the Clinic.

Restricted Funds: Funds subject to restrictions imposed by the Donor or Terms of an appeal. None in 2022.

c) Incoming Resources

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

- * Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- * Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.
- * Legacies, & also Royalties, are included when the Charity becomes entitled to the income & amounts can be quantified.
- * Donated services and facilities are included at the value to the charity when quantifiable.
- * The value of services provided by volunteers is not included in the accounts.
- * Investment income; Royalties and other such income is included when receivable.
- * Incoming resources from charitable trading activities are accounted for when earned.
- * Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.
- * Other significant non cash donations are included at the committee's estimate of market value when received.
- * Cash collected at special fundraising events are included before deduction of directly incurred expenditure.

d) Expenses Expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the Charity's shop.

Charitable Expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its anticipated remaining working life using the following rates :-

Motor Vehicles	25%	reducing balance
Computers	33%	straight line
Fixtures and Fittings	15%	reducing balance
Leasehold Property	33%	period of lease

f) Fixed Asset Investments

Stocks and Shares are quoted on a recognised stock exchange and are included in the balance sheet at mid market value.

The unrealised gain or loss on revaluation of quoted investments is taken to the Statement of Financial Activities.

g) Irrecoverable VAT

Irrecoverable VAT is charged as a separate expense in the Statement of Financial Activities in year it is incurred.

h) Subscriptions

Subscriptions are accounted for in the Statement of Financial Activities in the year of receipt.

i) Taxation

The Branch is not liable to taxation.

j) Veterinary Stocks

Stocks of veterinary medicines and associated items are valued at cost.

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

	Unrestricted fund	Restricted fund	2022 total funds	2021 total funds
2. Voluntary Income				
Legacies	3,945		3,945	11,000
Grants	6,000		6,000	51,746
Donations and Gifts	18,563		18,563	26,160
Re Homing	9,275		9,275	10,775
Cash Collections and Subscriptions	23,218	Door to Door 259	23,218	24,574
	<u>£61,260</u>	<u>£0</u>	<u>£61,260</u>	<u>£124,666</u>
3. Activities for Generating Funds				
Shop Takings	132,505		132,505	104,357
Fundraising Royalties	4,144		4,144	0
	<u>£136,649</u>	<u>£0</u>	<u>£136,649</u>	<u>£104,357</u>
4. Investment Income				
Income from Quoted Investments	913		913	201
Bank Interest Receivable	90		90	95
	<u>£1,003</u>	<u>£0</u>	<u>£1,003</u>	<u>£296</u>
5. Income from Charitable Activities				
Other Income - Insurance, etc.	17,681		17,681	7,966
Neutering Refunds	9,552		9,552	7,937
Recycling Credits	1,160		1,160	1,672
Clinic Collections	72,630		72,630	67,644
	<u>£101,023</u>	<u>£0</u>	<u>£101,023</u>	<u>£85,219</u>
6. Fundraising Trading : Costs of Goods sold and other Costs.				
Shop -Wages	48,607		48,607	46,227
Shop rent, rates and insurance.	17,405		17,405	15,593
Shop light, heat and water.	2,692		2,692	3,800
Shop telephone.	338		338	184
Shop Repairs and renewals and Bins	2,735		2,735	2,079
Shop sundries and card charges	3,716		3,716	1,622
Other Fund raising expenses	872		872	303
	<u>£76,365</u>	<u>£0</u>	<u>£76,365</u>	<u>£69,808</u>
7. Charitable Activities Costs				
Veterinary fees, dressings, drugs and appliances	18,059		18,059	19,743
Welfare, Neutering Re-Homing & Micro Chipping	11,516		11,516	7,501
Boarding Fees	22,949		22,949	33,393
Salaries and Employer's NIC.	69,705		69,705	61,346
Vehicle maintenance and running expenses	4,231		4,231	5,145
Telephone and postage	1,103		1,103	1,523
Clinic Costs: Veterinary fees, dressings and appliances	50,951		50,951	52,243
Rates and Insurance	986		986	392
Water Light and Heat	1,035		1,035	1,262
Repairs and Decorating	1,257		1,257	624
Telephone	463		463	377
Bank Charges	2,529		2,529	2,070
General Expenses	290		290	307
Depreciation of tangible fixed assets	4,905		4,905	5,230
	<u>£189,979</u>	<u>£0</u>	<u>£189,979</u>	<u>£191,156</u>
8. Governance Costs				
Branch Contributions	551		551	550
Office Rent	2,870		2,870	2,733
Accountancy and Examiner's fees	2,616		2,616	1,825
Legal and Professional Fees	2,002		2,002	1,431
Travel, Accommodation and other secretarial expenses.	2,172		2,172	3,604
	<u>£10,211</u>	<u>£0</u>	<u>£10,211</u>	<u>£10,143</u>

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2022

9. Tangible Fixed Assets

		Motor Vehicles	Fixs. Fitts. & Equip	Leasehold Property	TOTAL
COST	At 1st January	8,500	30,647	14,358	53,505
	Additions		1,084		1,084
	Disposals				0
	At 31st December	8,500	31,731	14,358	54,589
DEPRECIATION	At 1st January	4,920	23,819	11,695	40,434
	Charge for year	890	1,352	2,663	4,905
	Disposals				0
	At 31st December	5,810	25,171	14,358	45,339
WRITTEN DOWN VALUE	At 31st December 2021	£2,690	£6,560	£0	£9,250
	At 31st December 2020	£3,580	£6,828	£2,663	£13,071

All the net book values above relate to fixed assets used for direct charitable purposes.

	2022	2021	2022	2021
10. Investments				
	Cost		Market Value	
L& G (Barclays)MM UK Alpha Fund A				
At 1.1.2022	1,927	1,927	49,423	44,890
Revaluation Loss (2022 Gain) (unrealised).			-422	4,533
At 31.12.2022	£1,927	£1,927	£49,001	£49,423
Current Market Value - 5th.June 2023 / 26th May 2022			£49,940	£49,428

11. Debtors and Prepayments - amounts falling due within one year

Prepayments	1,570	1,610
Legacies Receivable	1,449	12,785
VAT Refunds	128	5,543
Other Debtors	1,413	1,939
	£4,560	£21,877

12. Creditors and Accruals - amounts falling due in one year.

Trade creditors	7,749	6,933
PAYE etc.	560	1,818
Accruals	2,532	3,403
	£10,841	£12,154

13. Analysis of Assets between Funds

	Unrestricted	Restricted	Total
Tangible Fixed Assets	9,250		9,250
Investments	49,001		49,001
Stocks, Debtors and Prepayments	12,546		12,546
Cash and Bank	312,200		312,200
Current Liabilities	-10,841		-10,841
	£372,156	£0	£372,156

14. Commitments under Operating Leases

At 31st. December 2022 there were commitments under operating leases (i.e. Rents) of £18,800 per anum.

15. Committee Members' Transactions

No Trustee received any remuneration. A Trustee was paid motoring expenses at 45p pm (Amounts immaterial).

16. Employees

During the year there were 8 employees (2022-6). Total Remuneration was £ 112,880 (2021 £102,205).

**R.S.P.C.A EAST NORFOLK BRANCH
MANAGEMENT TRADING ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022**

		2022	2021
Shop 1 - Caister Road Gt. Yarmouth			
Takings	(includes Rags £1,047)	43,834	28,625
Costs			
Wages		13,722	14,058
Rates		230	0
Rent		5,280	5,000
Bins		1,024	695
PRS/PPL		137	
Water, Light and Heat		821	1,182
Telephone		0	184
Bank / Card charges		709	497
Other Sundry Expenses		313	142
		22,236	21,758
Net Income for year		£21,598	£6,867
 Shop 4 - Stalham			
Takings	(includes Rags £ 1,047)	43,262	35,984
Costs			
Wages		17,315	15,029
Rent		3,688	3,381
Rates		174	856
Bins / Waste disposal		772	
Bank and Card Charges		451	320
Other Sundry Expenses		394	
Telephone		112	120
Water, Light and Heat		765	796
		23,671	20,502
Net Income for year		£19,591	£15,482
 Shop 5 -King Street, Gt. Yarmouth			
Takings	(includes Rags £907)	45,320	39,826
Costs			
Wages		17,570	17,140
Rent		7,200	6,231
Rates		673	132
Insurance		160	
Performing Rights Soc.		181	162
Bins		939	736
Water, Light and Heat		1,106	1,405
Telephone		226	188
Card Charges		1,220	877
Other Expenses		311	
		29,586	26,871
Net Income for year		£15,734	£12,955

**R.S.P.C.A EAST NORFOLK BRANCH
MANAGEMENT TRADING ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022**

		2022	2021
Clinic - Tar Works Road Gt. Yarmouth			
	Clinic Collections	72,630	67,644
Costs	Rent and Rates	1	1
	Vet Services and Medicines	50,951	52,243
	Vet Salary	9,537	
	Wages	17,926	18,736
	Insurance	0	392
	Telephone Etc.	463	189
	Repairs and Maintenance	159	624
	General Expenses	290	201
	Card Charges	2,529	2,070
	Trade Waste	1,098	408
	Water, Light and Heat	1,035	1,585
		83,989	76,449
	Net Expenditure for year	-£11,359	-£8,805

Accounts

Chairman's Report for East Norfolk Branch AGM 2022

The last 2 years have been challenging on a number of fronts and this has not been untypical of the issues facing all of us, we have had to deal with the pandemic and also seen increases in our costs the impact of which can be felt across all sectors of the economy.

Our branch has seen the effects of this and I think looking forward we are going to see more consequences of these various pressures as more people are unable to look after their animals and will turn to organisations like ourselves for assistance with veterinary costs or indeed rehoming them. We therefore do face a number of challenges looking forward.

The position for 2021 can best be summarised by the accounts to 31 December 2021 under Activities (page 1)

“A welfare system with the use of vouchers is in operation for people who are referred to private vet practices for procedures that cannot be carried out at our clinic, hereby a donation is made to help towards the cost of treatments. The Golden Oldies Scheme launched in 2020 to encourage the Re-Homing of elderly animals continued to grow. Our SQP flea and worm and micro chipping clinic continued despite the Pandemic restrictions. The Branch issued neutering vouchers for 181 owned animals (2020 223), for people who are financially restricted. We re-homed 189 animals (2020 261). Mostly cats, but there were some dogs, rabbits & other small mammals; however, these activities were curtailed due to pandemic restrictions and personnel changes. The 3 shops operated to raise funds were closed at the beginning of the year but reopened in April 2021. Generally activities and services were again below normal levels due to the continuing Covid Pandemic restrictions.”

The last year has seen a number of internal matters having to be dealt with in the branch and the resignation of the branch manager lead us to undertake a strategic review of where we feel we are and where we feel we should be going as far as the branch is concerned

The main areas that we considered were:

1. To try and ease the administrative burden, there was a discussion about possible merging with another branch in order to achieve economies of scale. However, having considered this the Trustees felt this was not a suitable option and that we wanted to continue as an independent branch of the RSPCA.
2. We also had a strategic look at the individuals we employ and the work they undertake. Following this review we have now employed an Animal Welfare Manager and an Animal Welfare Assistant. Both these individuals settled down well and are dealing with the animal welfare issues excellently. I am sure the pressure on them will increase in the months ahead as more animals come into our care.
3. Coupled with this we have also been assessing and reviewing the branch manager role and are currently preparing a job description to recruit a new branch manager. The strategic review that we have been undertaking has given clarity as to what the branch managers role should be and we have a clearer picture of what we think the job will entail as we move forward.
4. We did have the sad news that the vets that we have been using to provide our medical care at the clinic in Great Yarmouth are having to terminate their agreement. Like so many industries the veterinary world is facing a shortage of vets of nurses and the trustees are currently considering what their strategy will be for dealing with this.

Our main concern has to be to ensure that animals that are in need are dealt with and the trustees will put a strategy in place to deal with this.

It is hoped that within a short period of time we will have the revised administrative and support structure in place which then will enable the trustees to ensure that we have clear medium and long-term goals

I think it is fair to say that the trustees medium term strategy is to make sure that we are financially secure and to this extent we will look to fundraising and other ways of raising monies, which will not be easy in this difficult climate. We also need to ensure we have the correct structure there to meet the challenges that we face. The trustees are confident that we can meet this medium term objective.

Long-term we need to ensure that we have a viable branch, but at the same time will consider any options available that ensure the fundamental principles of the RSPCA are adhered to. One thing that has been discussed at some length by the trustees is the incorporation of the charity and they have agreed that this is going to go ahead and should occur sometime in the current financial year.

We have for a number of years had our accounts prepared by J W Gallop, Mr Gallop is going to shortly retire and advises that he will no longer be able to prepare the accounts. The trustees are currently obtaining quotes from other accountants, and will be appointing a new accountants to prepare the annual statutory accounts for the charity in due course.

The trustees and I appreciate, that without the volunteers and the supporters the RSPCA East Norfolk Branch would have great difficulty in providing the care and support required for the animals that come into our care. I would like to thank all of you for your time, effort and dedication, as without you we could not continue with the great work that we do.

Simon De-Lacy Adams
Chair
RSPCA East Norfolk Branch

R.S.P.C.A. EAST NORFOLK BRANCH

Registered Charity No. 206296

**ACCOUNTS FOR THE YEAR ENDED
31st DECEMBER 2021**

INDEX

	page
Trustees' Report	1 to 2
Independent Accounts Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 8

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2021**

Charity Registration Number 206296

Governing Document

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932 which incorporated the society. The East Norfolk Branch was registered as a Charity on 23rd September 1962. The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

Address of Charity Head Office R.S.P.C.A., Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS
Address of Branch RSPCA East Norfolk, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Bankers Barclays Bank PLC, 40-42, Market Place, Great Yarmouth, Norfolk NR30 1LX

Trustees

The following served as Trustees during the year:

Carol Mc Dermott (Secretary)	Jill Brenkley Treasurer
Mr Simon De-Lacy Adams was appointed a trustee and the Chairperson on 16th August 2021.	
Linda Holland	Fionna Miles (appointed 14.6.2021)
Jean Playle (appointed 14.6.2021)	Jade Martin (appointed 28.4.2021)
Angela Schroeer (resigned 16.2.2021)	Lesley Rogers (resigned 16.10.2021)
Karen Cruise (resigned 4.2.2021)	
Branch Manager - Mrs C. Wall (appointed 6.4.2021 - left December 2021) position currently vacant	

Responsibilities of the Trustees

The Royal Society for the Prevention of Cruelty to Animals Act 1932, and the Societies obligatory branch rules, require the Trustees of branches to prepare financial statements that give a true and fair view of the state of affairs of the Branch and of its results for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with relevant accounting requirements and Statements of Recommended Practice.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Branch and to enable them to ensure that the financial statements comply with the said branch rules. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Objectives

The objectives of the Branch are to promote the work and objectives of the Society (Royal Society for the Prevention of Cruelty to Animals :- Charity number 219099), with particular reference to the East Norfolk area, in accordance with the policies of the Society.

These policies include promoting kindness to; and prevention or suppression of cruelty to animals by all lawful means.

Activities

The Branch's principal activity is the care and protection of all animals within the Branch area that have been found sick, injured, neglected or maltreated. Animals who come to us injured, sick or neglected are given veterinary care and attention, once well enough and no owner can be found they are put up for re-homing after being held for a minimum of 7 days, animals are also signed over by owners who can no longer care for their animal for many reasons. All of the animals re-homed by us are also neutered, vaccinated (FIV cats on vets advice) and micro chipped, along with routine flea and worm treatments. Pets owners who are in receipt of means tested benefits have the use of our veterinary clinic. This clinic offers subsidised veterinary care to clients who live within our branch area. In 2021 2044 (2020 1392) owned animals were seen and attended to by our clinic.

A welfare system with the use of vouchers is in operation for people who are referred to private vet practices for procedures that cannot be carried out at our clinic, hereby a donation is made to help towards the cost of treatments. The Golden Oldies Scheme launched in 2020 to encourage the Re-Homing of elderly animals continued to grow. Our SQP flea and worm and micro chipping clinic continued despite the Pandemic restrictions. The Branch issued neutering vouchers for 181 owned animals (2020 223), for people who are financially restricted. We re-homed 189 animals (2020 261). Mostly cats, but there were some dogs, rabbits & other small mammals; however, these activities were curtailed due to pandemic restrictions and personnel changes.

The 3 shops operated to raise funds were closed at the beginning of the year but reopened in April 2021.

Generally activities and services were again below normal levels due to the continuing Covid Pandemic restrictions.

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE (continued)
FOR THE YEAR ENDED 31st DECEMBER 2021**

Independent Examiner

J.W.Gallop FCCA, Chartered Certified Accountant, was appointed Accounts Examiner for the financial year under review. He

Achievements and Performance

The Branch was again busy throughout the year despite the confines imposed by the Covid Pandemic; with resources again stretched. It is felt that the Branch had made a significant contribution, at a local level, to the overall aims of the RSPCA; and had managed to maintained its essential services throughout the year.

Public Benefit

The services provided by the Branch in accordance with the aims of the society mean that a great public benefit is provided. The considerable volume of activity by the Branch has achieved this aim locally. The Trustees are aware of; and have due regard for the Charity Commission's guidance on Public Benefit. A fuller report of the Branch Activities, Achievements and Performance is published in conjunction with these financial statements. A copy of this can be obtained from the Branch at:

Welfare Clinic, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Or from the Branch Website: <https://www.rspca.org.uk/local/east-norfolk-branch/aboutus>

Reserves Policy

The Trustees' policy, in line with head office recommendations, is to maintain a balance of reserves which equate to one and a half times annual running costs.

Investment Policy

The Branch has a conservative, cautious investment policy, which seeks to minimise risk while trying to obtain a balance between capital growth and income.

Risk Analysis

Risk assessments were generally done throughout the year.
A firm of specialists was employed to advise on Employment matters.
Financial risks continue to be addressed regularly at management meetings.

Financial Review

Income in the year totalled £313,988; an increase of £43,319 over 2020. This is mainly attributable to the reopening of the Shops (up £26,000) and the other activities returning to near normality after the Pandemic shutdowns imposed in 2020 / 2021. Clinic income rose by £13,000; and other activities were up £9,000. The main movements being: Legacy income up £8,000, and Donations £5,000. Against this, Rehoming income was down £6,000 due to reduced activities already mentioned, and Grants were down £11,000, reflecting the singularity of these, which were Pandemic driven.

Total costs were down £10,000 on 2020; mainly due to Covid related reasons. However, Boarding costs and Vet fees and Medicines increased by £3,000. Staff costs were down £6,000 reflecting staff changes; PPE was down £2,000, this being a one off cost in the previous year.

In general, these fluctuations reflect the levels of activities attained during the Pandemic, and other factors which were outside the control of the Branch; and other organisational changes made by it.

The net result was a surplus of Incoming Resources of £43,431 for the year. This was increased by a £4,533 net unrealised valuation increase in investments.

The General Reserve Balance at 31st December 2021 is £349,198 and is represented by the total of Net Assets as shown on page 5. There were no transactions on any Restricted Fund in the year.

The total reserves equate to 1.3 of running costs, which is still below the target of 1.5. The Charity has sufficient funds for it to meet its obligations in the ensuing year and the Trustees are therefore satisfied with the state of affairs as shown in the Financial Statements.

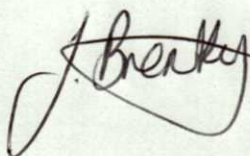
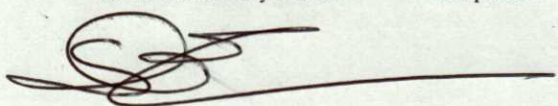
This Report was approved by the Trustees on 14th June 2021 and signed on their behalf by:

Mr Simon De-Lacy Adams

Chairperson

Jill Brenkley

Treasurer



**R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2021**

I report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2021.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts and consider that the audit requirement of section 144 of the Charities Act 2011 does not apply. It is my responsibility to

Examine the accounts under section 145 of the Charities Act

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act; and

to state whether particular matters have come to my attention.

Basis Of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.have not been met; or
2. To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J.W. GALLOP F.C.C.A.
Chartered Certified Accountant
41, St. Edmunds Road,
ACLE, Norfolk.



14th June 2022

R.S.P.C.A EAST NORFOLK BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2021

	NOTE	Unrestricted General Fund	Restricted Funds	TOTAL FUNDS 2021	TOTAL FUNDS 2020
INCOMING RESOURCES					
Incoming Resources from generated funds					
Voluntary Income	2	124,116	0	124,116	128,729
Activities for generating funds	3	104,357		104,357	77,778
Investment Income	4	296		296	892
Incoming resources from charitable activities	5	85,219		85,219	63,270
Total Incoming Resources		<u>313,988</u>	<u>0</u>	<u>313,988</u>	<u>270,669</u>
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: costs of goods sold and other costs.	6	69,808		69,808	71,516
Charitable activities costs	7	191,156	0	191,156	197,300
Governance costs	8	9,593		9,593	11,517
Total Resources Expended		<u>270,557</u>	<u>0</u>	<u>270,557</u>	<u>280,333</u>
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES		43,431	0	43,431	-9,664
Other recognised gains - Unrealised.	10	4,533		4,533	3,377
NET MOVEMENT IN FUNDS		<u>47,964</u>	<u>0</u>	<u>47,964</u>	<u>-6,287</u>
BALANCE brought forward		301,234		301,234	307,521
Fund Transfers		0		0	0
BALANCE carried forward		<u>£349,198</u>	<u>£0</u>	<u>£349,198</u>	<u>£301,234</u>

There were no other realised gains or losses other than the net incoming resources.

The notes on pages 6 to 8 form part an integral part of these accounts.

**R.S.P.C.A EAST NORFOLK BRANCH
BALANCE SHEET AS AT 31st DECEMBER 2021**

	note	2021	2020
FIXED ASSETS			
Tangible Assets	9	13,071	17,445
Investments	10	<u>49,423</u>	<u>44,890</u>
		62,494	62,335
CURRENT ASSETS			
Veterinary Stocks		7,693	7,570
Debtors and Prepayments	11	21,877	5,231
Cash in Hand and at Bank		<u>269,288</u>	<u>236,718</u>
		<u>298,858</u>	<u>249,519</u>
LIABILITIES : amounts falling due within one year.			
Sundry Creditors and Accruals	12	<u>12,154</u>	<u>10,620</u>
		<u>12,154</u>	<u>10,620</u>
NET CURRENT ASSETS		<u>286,704</u>	<u>238,899</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>349,198</u>	<u>301,234</u>
TOTAL NET ASSETS		<u>£349,198</u>	<u>£301,234</u>
FUNDS			
Unrestricted General Fund		349,198	301,234
Restricted Funds		<u>0</u>	<u>0</u>
TOTAL ACCUMULATED FUNDS	13	<u>£349,198</u>	<u>£301,234</u>


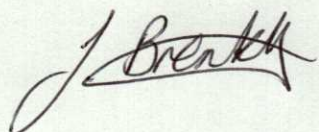
The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2021 were approved by the Trustees on 14th June 2022 and signed on their behalf by:-

Simon De-Lacy Adams

Chairperson

Jill Brenkley

Treasurer

The notes on pages 6 to 8 form an integral part of these financial statements

**R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently throughout the years, are set out below.

a) Basis of Accounting

These financial statements have been prepared under the historic cost convention, as modified for the inclusion of fixed asset investments at market value, and in accordance with current applicable Accounting Standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

b) Fund Accounting

Various Funds exist and require separate disclosure as follows:

Unrestricted General Fund:	Funds available for use at the discretion of the committee in furtherance of the general objectives of the Charity. Unrestricted Funds include a revaluation reserve representing the restatement of investment assets at market value.
Restricted Funds:	Funds subject to restrictions on their expenditure imposed by the Donor or through the terms of an appeal. There were none at 31.12.2021.

c) Incoming Resources

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

- * Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- * Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.
- * Legacies are included when the Charity becomes aware of entitlement and the amount can be quantified.
- * Donated services and facilities are included at the value to the charity when quantifiable.
- * The value of services provided by volunteers is not included in the accounts.
- * Investment income is included when receivable.
- * Incoming resources from charitable trading activities are accounted for when earned.
- * Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.
- * Other significant non cash donations are included at the committee's estimate of market value when received.
- * Cash collected at special fundraising events are included before deduction of directly incurred expenditure.

d) Expenses Expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the Charity's shop.

Charitable Expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its anticipated remaining working life using the following rates :-

Motor Vehicles	25%	reducing balance
Computers	33%	straight line
Fixtures and Fittings	15%	reducing balance
Leasehold Property	33%	period of lease

f) Fixed Asset Investments

Stocks and Shares are quoted on a recognised stock exchange and are included in the balance sheet at mid market value.

The unrealised gain or loss on revaluation of quoted investments is taken to the Statement of Financial Activities.

g) Irrecoverable VAT

Irrecoverable VAT is charged as a separate expense in the Statement of Financial Activities in year it is incurred.

h) Subscriptions

Subscriptions are accounted for in the Statement of Financial Activities in the year of receipt.

i) Taxation

The Branch is not liable to taxation.

j) Veterinary Stocks

Stocks of veterinary medicines and associated items are valued at cost.

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021

	Unrestricted fund	Restricted fund	2021 total funds	2020 total funds
2. Voluntary Income				
Legacies	11,000		11,000	3,285
Grants	51,746		51,746	62,329
Donations and Gifts	26,160		26,160	20,976
Re Homing	10,775		10,775	17,434
Cash Collections and Door to Door Subscriptions	24,024		24,024	24,173
	411		411	532
	<u>£124,116</u>	<u>£0</u>	<u>£124,116</u>	<u>£128,729</u>
3. Activities for Generating Funds				
Shop Takings	<u>£104,357</u>	<u>£0</u>	<u>£104,357</u>	<u>£77,778</u>
4. Investment Income				
Income from Quoted Investments	201		201	828
Bank Interest Receivable	95		95	64
	<u>£296</u>	<u>£0</u>	<u>£296</u>	<u>£892</u>
5. Income from Charitable Activities				
Other Income - Insurance, etc.	7,966		7,966	3,569
Neutering Refunds	7,937		7,937	5,212
Recycling Credits	1,672		1,672	160
Clinic Collections	67,644		67,644	54,329
	<u>£85,219</u>	<u>£0</u>	<u>£85,219</u>	<u>£63,270</u>
6. Fundraising Trading : Costs of Goods sold and other Costs.				
Shop -Wages	46,227		46,227	48,654
Shop rent, rates and insurance.	15,593		15,593	15,003
Shop light, heat and water.	3,800		3,800	2,720
Shop telephone.	184		184	578
Shop Repairs and renewals and Bins	2,079		2,079	2,218
Shop sundries and card charges	1,622		1,622	1,804
Other Fund raising expenses	303		303	539
	<u>£69,808</u>	<u>£0</u>	<u>£69,808</u>	<u>£71,516</u>
7. Charitable Activities Costs				
Veterinary fees, dressings, drugs and appliances	19,743		19,743	22,417
Welfare, Neutering Re-Homing & Micro Chipping	7,501		7,501	7,803
Boarding Fees	33,393		33,393	27,518
Salaries and Employer's NIC.	61,346		61,346	67,106
Vehicle maintenance and running expenses	5,145		5,145	5,041
Telephone and postage	1,523		1,523	2,215
Clinic Costs:				
Veterinary fees, dressings and appliances	52,243		52,243	50,809
Rates and Insurance	392		392	332
Water Light and Heat	1,262		1,262	920
Repairs and Decorating	624		624	1,844
Telephone	377		377	368
Bank Charges	2,070		2,070	1,410
General Expenses	201		201	
PPE	106		106	2,645
Depreciation of tangible fixed assets	5,230		5,230	6,872
	<u>£191,156</u>	<u>£0</u>	<u>£191,156</u>	<u>£197,300</u>
8. Governance Costs				
Branch Contributions	0		0	551
Office Rent	2,733		2,733	4,560
Accountancy and Examiner's fees	1,825		1,825	1,654
Legal and Professional Fees	1,431		1,431	1,880
Travel, Accommodation and other secretarial expenses.	3,604		3,604	2,872
	<u>£9,593</u>	<u>£0</u>	<u>£9,593</u>	<u>£11,517</u>

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021

9. Tangible Fixed Assets

		Motor Vehicles	Fixs. Fitts. & Equip	Leasehold Property	TOTAL
COST	At 1st January	8,500	29,791	14,358	52,649
	Additions		856		856
	Disposals				0
	At 31st December	8,500	30,647	14,358	53,505
DEPRECIATION	At 1st January	3,730	22,442	9,032	35,204
	Charge for year	1,190	1,377	2,663	5,230
	Disposals				0
	At 31st December	4,920	23,819	11,695	40,434
WRITTEN DOWN VALUE	At 31st December 2021	£3,580	£6,828	£2,663	£13,071
	At 31st December 2020	£4,770	£7,349	£5,326	£17,445

All the net book values above relate to fixed assets used for direct charitable purposes.

10. Investments

	2021	2020	2021	2020
	Cost		Market Value	
L& G (Barclays)MM UK Alpha Fund A				
At 1.1.2021	1,927	1,927	44,890	41,513
Revaluation Gain (unrealised).			7,568	3,377
At 31.12.2021	£1,927	£1,927	£52,458	£44,890
Provision for Impairment re drop in value since 31.12.2021			-3,035	0
Current Market Value - 26th May 2022			£49,423	£50,239

11. Debtors and Prepayments - amounts falling due within one year

Prepayments		1,610	1,397
Legacies Receivable		12,785	2,285
VAT Refunds and Other Debtors		7,482	1,549
		£21,877	£5,231

12. Creditors and Accruals - amounts falling due in one year.

Trade creditors		6,933	7,580
PAYE etc.		1,818	703
Accruals		3,403	2,337
		£12,154	£10,620

13. Analysis of Assets between Funds

	Unrestricted	Restricted	Total
Tangible Fixed Assets		13,071	13,071
Investments		49,423	49,423
Stocks, Debtors and Prepayments		29,570	29,570
Cash and Bank		269,288	269,288
Current Liabilities		-12,154	-12,154
	£349,198	£0	£349,198

14. Commitments under Operating Leases

At 31st. December 2021 there were commitments under operating leases (i.e. Rents) of £ 19,344 per anum.

15. Committee Members' Transactions

No Trustee received any remuneration. A Trustee was paid motoring expenses at 45p pm (Amounts immaterial). Mrs L. Rogers received payments for boarding fees at commercial rates in her professional capacity, for which transactions official sanction had been renewed in 2020. She is also a director of a local I.T. firm who's services are occasionally used (amounts involved immaterial).

16. Employees

During the year there were 6 employees (2020-7). Total Remuneration was £102,205 (2020 £110,577).

**R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2021**

I report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2021.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts and consider that the audit requirement of section 144 of the Charities Act 2011 does not apply. It is my responsibility to

Examine the accounts under section 145 of the Charities Act

To follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act; and

to state whether particular matters have come to my attention.

Basis Of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

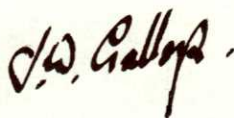
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 130 of the Charities Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.have not been met; or
2. To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J.W. GALLOP F.C.C.A.
Chartered Certified Accountant
41, St. Edmunds Road,
ACLE, Norfolk.



14th June 2022