

## 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**

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**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 Schroeder (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 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**

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.

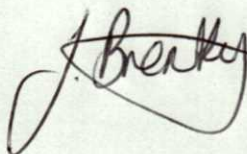
This Report was approved by the Trustees on 14th June 2021 and signed on their behalf by:

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
<b>INCOMING RESOURCES</b>					
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
<b>Total Incoming Resources</b>		<b>313,988</b>	<b>0</b>	<b>313,988</b>	<b>270,669</b>
<b>RESOURCES EXPENDED</b>					
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
<b>Total Resources Expended</b>		<b>270,557</b>	<b>0</b>	<b>270,557</b>	<b>280,333</b>
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS &amp; LOSSES</b>		<b>43,431</b>	<b>0</b>	<b>43,431</b>	<b>-9,664</b>
<b>Other recognised gains - Unrealised.</b>	10	<b>4,533</b>		<b>4,533</b>	<b>3,377</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>47,964</b>	<b>0</b>	<b>47,964</b>	<b>-6,287</b>
<b>BALANCE brought forward</b>		<b>301,234</b>		<b>301,234</b>	<b>307,521</b>
<b>Fund Transfers</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>BALANCE carried forward</b>		<b>£349,198</b>	<b>£0</b>	<b>£349,198</b>	<b>£301,234</b>

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
<b>FIXED ASSETS</b>			
Tangible Assets	9	13,071	17,445
Investments	10	<u>49,423</u>	<u>44,890</u>
		62,494	62,335
<b>CURRENT ASSETS</b>			
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>
<b>LIABILITIES : amounts falling due within one year.</b>			
Sundry Creditors and Accruals	12	<u>12,154</u>	<u>10,620</u>
		<u>12,154</u>	<u>10,620</u>
<b>NET CURRENT ASSETS</b>		286,704	238,899
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		349,198	301,234
<b>TOTAL NET ASSETS</b>		<u><b>£349,198</b></u>	<u><b>£301,234</b></u>
<b>FUNDS</b>			
Unrestricted General Fund		349,198	301,234
Restricted Funds		0	0
<b>TOTAL ACCUMULATED FUNDS</b>	13	<u><b>£349,198</b></u>	<u><b>£301,234</b></u>

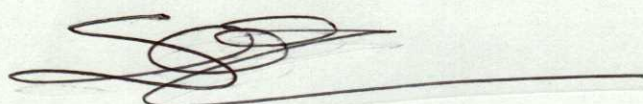
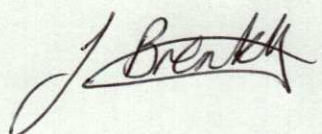
The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2021 were approved by the Trustees on 14th June 2022 and signed on their behalf by:-

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
<b>2. Voluntary Income</b>				
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 Subscriptions	24,024	Door to Door	24,024	24,173
	411		411	532
	<u>£124,116</u>	<u>£0</u>	<u>£124,116</u>	<u>£128,729</u>
<b>3. Activities for Generating Funds</b>				
Shop Takings	£104,357	£0	£104,357	£77,778
<b>4. Investment Income</b>				
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>
<b>5. Income from Charitable Activities</b>				
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>
<b>6. Fundraising Trading : Costs of Goods sold and other Costs.</b>				
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>
<b>7. Charitable Activities Costs</b>				
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>
<b>8. Governance Costs</b>				
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	<b>£3,580</b>	<b>£6,828</b>	<b>£2,663</b>	<b>£13,071</b>
	At 31st December 2020	<b>£4,770</b>	<b>£7,349</b>	<b>£5,326</b>	<b>£17,445</b>

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

		2021	2020	2021	2020
<b>10. Investments</b>		<b>Cost</b>		<b>Market Value</b>	
	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	<b>£1,927</b>	<b>£1,927</b>	<b>£52,458</b>	<b>£44,890</b>
	Provision for Impairment re drop in value since 31.12.2021			-3,035	0
	Current Market Value - 26th May 2022			<b>£49,423</b>	<b>£50,239</b>

**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
	<b>£21,877</b>	<b>£5,231</b>

**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
	<b>£12,154</b>	<b>£10,620</b>

**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
	<b>£349,198</b>	<b>£0</b>	<b>£349,198</b>

**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

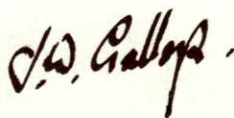
a. To keep accounting records in accordance with section 130 of the Charities Act; and

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