

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

Registered Charity No. 206296

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

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**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 put 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

		Unrestricted Funds Designated	General	Restricted Funds	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	NOTE					
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
		<u>58,251</u>	<u>62,494</u>
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
		<u>324,746</u>	<u>298,858</u>
LIABILITIES : amounts falling due within one year.			
Sundry Creditors and Accruals	12	10,841	12,154
		<u>10,841</u>	<u>12,154</u>
NET CURRENT ASSETS		313,905	286,704
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>372,156</u>	<u>349,198</u>
TOTAL NET ASSETS		<u>£372,156</u>	<u>£349,198</u>
FUNDS			
Unrestricted Funds			
General		222,156	349,198
Designated		150,000	0
Restricted Funds		0	0
TOTAL ACCUMULATED FUNDS	13	<u>£372,156</u>	<u>£349,198</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 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	23,218	24,574
	259		259	411
	<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.

10. Investments

L& G (Barclays)MM UK Alpha Fund A

At 1.1.2022

Revaluation Loss (2022 Gain) (unrealised).

At 31.12.2022

	2022	2021	2022	2021
	Cost		Market Value	
	1,927	1,927	49,423	44,890
			-422	4,533
	£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
		<u>22,236</u>	<u>21,758</u>
Net Income for year		<u><u>£21,598</u></u>	<u><u>£6,867</u></u>

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
		<u>23,671</u>	<u>20,502</u>
Net Income for year		<u><u>£19,591</u></u>	<u><u>£15,482</u></u>

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	
		<u>29,586</u>	<u>26,871</u>
Net Income for year		<u><u>£15,734</u></u>	<u><u>£12,955</u></u>

**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