

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

Registered Charity No. 206296

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

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**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<br>Designated | General         | Restricted<br>Funds | TOTAL<br>FUNDS<br>2023 | TOTAL<br>FUNDS<br>2022 |
|--|------|----------------------------------|-----------------|---------------------|------------------------|------------------------|
| <b>INCOMING RESOURCES</b>  |      |                                  |                 |                     |                        |                        |
| 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                |
| <b>Total Incoming Resources</b>  |      | 0                                | 394,610         | 0                   | 394,610                | 299,935                |
| <b>RESOURCES EXPENDED</b>  |      |                                  |                 |                     |                        |                        |
| Costs of generating funds  |      |                                  |                 |                     |                        |                        |
| Fundraising trading: costs of goods sold<br>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                 |
| <b>Total Resources Expended</b>  |      | 0                                | 392,566         | 0                   | 392,566                | 276,555                |
| <b>NET INCOMING RESOURCES BEFORE<br/>OTHER RECOGNISED GAINS &amp; LOSSES</b> |      | 0                                | 2,044           | 0                   | 2,044                  | 23,380                 |
| <b>Other recognised gains (2022 losses) - Unrealised.</b>                    | 10   |                                  | 3,403           |                     | 3,403                  | -422                   |
| <b>NET MOVEMENT IN FUNDS</b>   |      | 0                                | 5,447           | 0                   | 5,447                  | 22,958                 |
| <b>BALANCE brought forward</b>   |      | 150,000                          | 222,156         |                     | 372,156                | 349,198                |
| <b>Fund Transfers</b>  |      |                                  |                 |                     | 0                      | 0                      |
| <b>BALANCE carried forward</b>   |      | <b>£150,000</b>                  | <b>£227,603</b> | <b>£0</b>           | <b>£377,603</b>        | <b>£372,156</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 2023**

|   | note | 2023           | 2023                   | 2022           | 2022                   |
|---|------|----------------|------------------------|----------------|------------------------|
| <b>FIXED ASSETS</b>                                       |      |                |                        |                |                        |
| Tangible Assets   | 9    |                | 11,115                 |                | 9,250                  |
| Investments   | 10   |                | <u>52,404</u>          |                | <u>49,001</u>          |
|   |      |                | 63,519                 |                | 58,251                 |
| <b>CURRENT ASSETS</b>                                     |      |                |                        |                |                        |
| 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> |                        |
| <b>LIABILITIES : amounts falling due within one year.</b> |      |                |                        |                |                        |
| Sundry Creditors and Accruals                             | 12   | <u>11,498</u>  |                        | <u>10,841</u>  |                        |
|   |      | <u>11,498</u>  |                        | <u>10,841</u>  |                        |
| <b>NET CURRENT ASSETS</b>                                 |      |                | 314,084                |                | 313,905                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>              |      |                | 377,603                |                | 372,156                |
| <b>TOTAL NET ASSETS</b>                                   |      |                | <u><b>£377,603</b></u> |                | <u><b>£372,156</b></u> |
| <b>FUNDS</b>  |      |                |                        |                |                        |
| Unrestricted Funds  |      |                |                        |                |                        |
| General   |      |                | 227,603                |                | 222,156                |
| Designated  |      |                | 150,000                |                | 150,000                |
| Restricted Funds  |      |                | 0                      |                | 0                      |
| <b>TOTAL ACCUMULATED FUNDS</b>                            | 13   |                | <u><b>£377,603</b></u> |                | <u><b>£372,156</b></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 |
|--|-------------------|-----------------|------------------|------------------|
| <b>2. Voluntary Income</b>   |                   |                 |                  |                  |
| 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>    | <u>£0</u>       | <u>£62,570</u>   | <u>£61,260</u>   |
| <b>3. Activities for Generating Funds</b>                            |                   |                 |                  |                  |
| Shop Takings   | 155,942           |                 | 155,942          | 132,505          |
| Fundraising Royalties  | 5,064             |                 | 5,064            | 4,144            |
|  | <u>£161,006</u>   | <u>£0</u>       | <u>£161,006</u>  | <u>£136,649</u>  |
| <b>4. Investment Income</b>  |                   |                 |                  |                  |
| Income from Quoted Investments                                       | 984               |                 | 984              | 913              |
| Bank Interest Receivable   | 161               |                 | 161              | 90               |
|  | <u>£1,145</u>     | <u>£0</u>       | <u>£1,145</u>    | <u>£1,003</u>    |
| <b>5. Income from Charitable Activities</b>                          |                   |                 |                  |                  |
| 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>   | <u>£0</u>       | <u>£169,889</u>  | <u>£101,023</u>  |
| <b>6. Fundraising Trading : Costs of Goods sold and other Costs.</b> |                   |                 |                  |                  |
| 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>   | <u>£0</u>       | <u>£108,074</u>  | <u>£76,365</u>   |
| <b>7. Charitable Activities Costs</b>                                |                   |                 |                  |                  |
| 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>   | <u>£0</u>       | <u>£273,190</u>  | <u>£189,979</u>  |
| <b>8. Governance Costs</b>   |                   |                 |                  |                  |
| 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>    | <u>£0</u>       | <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<br>Vehicles | Fixs. Fits.<br>& Equipt | Leasehold<br>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 | <b>£2,020</b>     | <b>£9,095</b>           | <b>£0</b>             | <b>£11,115</b> |
|                    | At 31st December 2022 | <b>£2,690</b>     | <b>£6,560</b>           | <b>£0</b>             | <b>£9,250</b>  |

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

**10. Investments**

|  | 2023          | 2022          | 2023           | 2022           |
|--|---------------|---------------|----------------|----------------|
|  | 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                              | <b>£1,927</b> | <b>£1,927</b> | <b>£52,404</b> | <b>£49,001</b> |
| Current Market Value - 12.6.2024           |               |               | <b>£56,392</b> | <b>£49,428</b> |

**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         |
|                     | <b>£10,893</b> | <b>£4,560</b> |

**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          |
|                             | <b>£11,498</b> | <b>£10,841</b> |

**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         |
|                                 | <b>£377,603</b> | <b>£0</b>  | <b>£377,603</b> |

**14. Commitments under Operating Leases**

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

**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.)