

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

Registered Charity No. 206296

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

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**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
		Designated	General	Funds	Funds
				2024	2023
<b>INCOMING RESOURCES</b>					
Incoming Resources from generated funds					
Voluntary Income	2		95,726	0	95,726
Activities for generating funds	3		174,920		174,920
Investment Income	4		1,603		1,603
Incoming resources from charitable activities	5		200,689		200,689
<b>Total Incoming Resources</b>		0	472,938	0	472,938
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising trading: costs of goods sold and other costs.	6		132,519		132,519
Charitable activities costs	7		256,882	0	256,882
Governance costs	8		21,218		21,218
<b>Total Resources Expended</b>		0	410,619	0	410,619
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS &amp; LOSSES</b>		0	62,319	0	62,319
<b>Other recognised gains (2022 losses) - Unrealised.</b>	10		4,178		4,178
<b>NET MOVEMENT IN FUNDS</b>		0	66,497	0	66,497
<b>BALANCE brought forward</b>		150,000	227,603		377,603
<b>Fund Transfers</b>				0	0
<b>BALANCE carried forward</b>		<b>£150,000</b>	<b>£294,100</b>	<b>£0</b>	<b>£444,100</b>
					<b>£377,603</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.

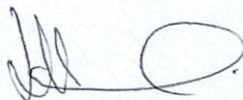
**R.S.P.C.A EAST NORFOLK BRANCH  
BALANCE SHEET AS AT 31st DECEMBER 2024**

	note	2024	2024	2023	2023
<b>FIXED ASSETS</b>					
Tangible Assets	9		9,375		11,115
Investments	10		<u>56,582</u>		<u>52,404</u>
			65,957		63,519
<b>CURRENT ASSETS</b>					
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>	
<b>LIABILITIES : amounts falling due within one year.</b>					
Sundry Creditors and Accruals	12	<u>11,780</u>		<u>11,498</u>	
		11,780		11,498	
<b>NET CURRENT ASSETS</b>			378,143		314,084
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			444,100		377,603
<b>TOTAL NET ASSETS</b>			<u><b>£444,100</b></u>		<u><b>£377,603</b></u>
<b>FUNDS</b>					
Unrestricted Funds			294,100		227,603
General					
Designated			150,000		150,000
Restricted Funds			0		0
<b>TOTAL ACCUMULATED FUNDS</b>	13		<u><b>£444,100</b></u>		<u><b>£377,603</b></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:-

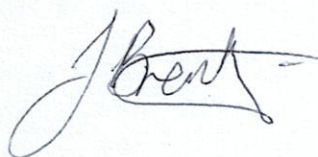
Linda Holland

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
<b>2. Voluntary Income</b>				
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>
<b>3. Activities for Generating Funds</b>				
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>
<b>4. Investment Income</b>				
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>
<b>5. Income from Charitable Activities</b>				
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>
<b>6. Fundraising Trading : Costs of Goods sold and other Costs.</b>				
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>
<b>7. Charitable Activities Costs</b>				
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>
<b>8. Governance Costs</b>				
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. & Equipmt.	Leasehold Property	TOTAL
COST	At 1st January	8,500	36,286	14,358	59,144
	Additions		612		612
	Disposals				0
	At 31st December	8,500	36,898	14,358	59,756
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	7,000	29,023	14,358	50,381
WRITTEN DOWN VALUE					
	At 31st December 2024	<b>£1,500</b>	<b>£7,875</b>	<b>£0</b>	<b>£9,375</b>
	At 31st December 2023	<b>£2,020</b>	<b>£9,095</b>	<b>£0</b>	<b>£11,115</b>

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

		2024	2023	2024	2023
<b>10. Investments</b>					
	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	<b>£1,927</b>	<b>£1,927</b>	<b>£56,582</b>	<b>£52,404</b>
	Current Market Value - May.2025			<b>£59,046</b>	<b>£56,392</b>

**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
	<b>£10,553</b>	<b>£10,893</b>

**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
	<b>£11,780</b>	<b>£11,498</b>

**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
	<b>£444,100</b>	<b>£0</b>	<b>£444,100</b>

**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.)