

Registered Charity Number: 206296

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

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

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

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

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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

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

**Objectives**

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

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

**Activities**

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

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

**Achievements and Performance**

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

**Public Benefit**

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

**Reserves Policy**

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

**Investment Policy**

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

## Risk Analysis

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

## Financial Review

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

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

## Governing Document

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

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

*Sid Brown*

---

**Sid Brown**  
Trustee

*Jill Brenkley*

---

**Jillian Brenkley**  
Treasurer

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

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

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

The notes form part of these financial statements

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

## BALANCE SHEET AS AT 31 DECEMBER 2025

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

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

*Sid Brown*

.....

Sid Brown

Trustee

03/04/2026

Date .....

*Jill Brenkley*

.....

Jillian Brenkley

Treasurer

03/04/2026

Date .....

The notes form part of these financial statements

## 1 Accounting policies

### 1.1 Basis of preparation

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

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

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

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

### 1.2 Income recognition

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

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

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

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

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

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

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

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

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

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

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

### 1.3 Expenditure recognition

Costs are classified according to their purpose:

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

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

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



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

**1.4 Investments**

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

**1.5 Funds structure**

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

**General Unrestricted Fund:**

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

**Designated Fund (Unrestricted):**

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

**Restricted Funds:**

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

**1.6 Tangible Fixed Assets**

Fixed assets are recorded at cost, less accumulated depreciation.

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

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

**1.7 VAT**

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

**1.8 Veterinary Stocks**

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

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

**2 Voluntary income**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Legacies	(10,000)	-	(10,000)	14,081
Grants	15,000	-	15,000	8,804
Donations and gifts	54,392	-	54,392	41,672
Rehoming	13,755	-	13,755	8,930
Cash and Door to Door collections	20,519	-	20,519	21,820
Subscriptions	38	-	38	419
	<u>93,704</u>	<u>-</u>	<u>93,704</u>	<u>95,726</u>

**3 Activities for generating funds**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop takings	202,813	-	202,813	171,505
Fundraising royalties	5,246	-	5,246	3,415
	<u>208,059</u>	<u>-</u>	<u>208,059</u>	<u>174,920</u>

**4 Investment income**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from quoted investments	1,011	-	1,011	960
Bank interest receivable	1,441	-	1,441	643
	<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,603</u>

**5 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Other income	18,341	-	18,341	10,550
Neutering refunds	31,054	-	31,054	27,681
Recycling credits	7,383	-	7,383	10,135
Clinic collections	158,010	-	158,010	152,323
	<u>214,789</u>	<u>-</u>	<u>214,789</u>	<u>200,689</u>

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

**6 Fundraising trading costs**

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

**7 Charitable activities costs**

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

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

**8 Governance costs**

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

**9 Tangible fixed assets**

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

**10 Investments**

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

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

## 11 Debtors and prepayments

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

## 12 Creditors and accruals

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

## 13 Statements of funds

## Current year

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

## Previous year

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

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

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

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

**Previous year**

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

**15 Commitments under operating leases**

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

**16 Trustees' remuneration and expenses**

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

**17 Employees**

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

Registered Charity Number: 206296

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

*Sid Brown*

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**Sid Brown**  
Trustee

*Jill Brenkley*

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**Jillian Brenkley**  
Treasurer

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

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Transfer between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>67,556</b>	<b>-</b>	<b>-</b>	<b>67,556</b>	<b>66,497</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		294,100	150,000	-	<b>444,100</b>	377,603
<b>Total funds carried forward</b>		<b>361,656</b>	<b>150,000</b>	<b>-</b>	<b>511,656</b>	<b>444,100</b>

The notes form part of these financial statements

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

## BALANCE SHEET AS AT 31 DECEMBER 2025

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

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

*Sid Brown*

.....

Sid Brown

Trustee

03/04/2026

Date .....

*Jill Brenkley*

.....

Jillian Brenkley

Treasurer

03/04/2026

Date .....

The notes form part of these financial statements

## 1 Accounting policies

### 1.1 Basis of preparation

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

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

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

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

### 1.2 Income recognition

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

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

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

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

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

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

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

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

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

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

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

### 1.3 Expenditure recognition

Costs are classified according to their purpose:

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

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

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

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

**1.4 Investments**

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

**1.5 Funds structure**

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

**General Unrestricted Fund:**

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

**Designated Fund (Unrestricted):**

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

**Restricted Funds:**

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

**1.6 Tangible Fixed Assets**

Fixed assets are recorded at cost, less accumulated depreciation.

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

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

**1.7 VAT**

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

**1.8 Veterinary Stocks**

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

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

**2 Voluntary income**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Legacies	(10,000)	-	(10,000)	14,081
Grants	15,000	-	15,000	8,804
Donations and gifts	54,392	-	54,392	41,672
Rehoming	13,755	-	13,755	8,930
Cash and Door to Door collections	20,519	-	20,519	21,820
Subscriptions	38	-	38	419
	<u>93,704</u>	<u>-</u>	<u>93,704</u>	<u>95,726</u>

**3 Activities for generating funds**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Shop takings	202,813	-	202,813	171,505
Fundraising royalties	5,246	-	5,246	3,415
	<u>208,059</u>	<u>-</u>	<u>208,059</u>	<u>174,920</u>

**4 Investment income**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from quoted investments	1,011	-	1,011	960
Bank interest receivable	1,441	-	1,441	643
	<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,603</u>

**5 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Other income	18,341	-	18,341	10,550
Neutering refunds	31,054	-	31,054	27,681
Recycling credits	7,383	-	7,383	10,135
Clinic collections	158,010	-	158,010	152,323
	<u>214,789</u>	<u>-</u>	<u>214,789</u>	<u>200,689</u>



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

## 6 Fundraising trading costs

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

## 7 Charitable activities costs

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

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

**8 Governance costs**

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

**9 Tangible fixed assets**

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

**10 Investments**

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

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

## 11 Debtors and prepayments

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

## 12 Creditors and accruals

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

## 13 Statements of funds

## Current year

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

## Previous year

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

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

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

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

**Previous year**

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

**15 Commitments under operating leases**

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

**16 Trustees' remuneration and expenses**

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

**17 Employees**

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



Section A

Independent Examiner's Report

Report to the trustees

RSPCA East Norfolk

On accounts for the year  
ended

31/12/2025

Charity no  
(if any)

206296

Set out on pages

1-2

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

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent  
examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

23/03/2026

Name:

Adeel Sahi

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

ACCA

**Address:** Bowdon Accounting Services Ltd

Bartle House, Oxford Court,

Manchester M2 3WQ

## Section B

### Disclosure

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

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

N/A