

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**for**  
**Norfolk and Suffolk Animal Trust**

CUNNINGHAMS  
Number Sixty One  
Alexandra Road  
Lowestoft  
Suffolk  
NR32 1PL

**Norfolk and Suffolk Animal Trust**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11 to 12

## **Norfolk and Suffolk Animal Trust**

### **Report of the Trustees** **for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal activity of the Trust is the care and protection of all animals which have been maltreated or neglected. During the year the Officers and members of the Trust continued to maintain the Trust's profile by organising fund-raising events.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The utilisation of funds to meet the objectives of the Trust is debated and agreed at Committee meetings. It is considered that sufficient capital is being maintained to cover day to day running expenses and any unforeseen circumstances.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

295518

##### **Principal address**

Fremantle Road  
Great Yarmouth  
Norfolk  
NR30 4AT

##### **Trustees**

Mrs F Payne (Secretary) (resigned 4.7.22)  
Ms S Sullivan (resigned 24.10.22)  
Ms C Swann (Chairperson) (resigned 31.1.21)  
Mrs K Hubball (resigned 31.1.21)  
Ms A Green  
Mr D Carter  
Ms N Sales (resigned 9.3.21)  
Mr J Runnacles (resigned 9.6.21)  
Mr D Vye (appointed 23.2.21) (resigned 21.3.22)  
Mrs J Vye (appointed 23.2.21) (resigned 28.2.22)  
Mrs J Battle (appointed 18.1.22) (resigned 7.10.22)  
Mr P Eke (appointed 8.6.22) (resigned 1.12.22)  
Mrs V Norton (appointed 8.5.22)  
Mrs D Ambler (appointed 11.12.21) (resigned 30.11.22)  
Mrs M Edwards (appointed 24.10.22)  
Mr M Sturman (appointed 20.2.23)  
Mrs L Sturman (appointed 20.2.23)  
Mrs T Halls (appointed 20.2.23)  
Mrs C Borg (appointed 20.2.23)

Norfolk and Suffolk Animal Trust

Report of the Trustees  
for the Year Ended 31 December 2021

**Independent Examiner**

Mr G L Hall            FCCA  
CUNNINGHAMS  
Number Sixty One  
Alexandra Road  
Lowestoft  
Suffolk  
NR32 1PL

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Lucas & Wyllys  
11 Queen Street  
Great Yarmouth  
NR30 2QW

Approved by order of the board of trustees on 28<sup>th</sup> FEBRUARY 2023 and signed on its behalf by:

M Edwards

Mrs M Edwards - Trustee

**Independent Examiner's Report to the Trustees of  
Norfolk and Suffolk Animal Trust**

**Independent examiner's report to the trustees of Norfolk and Suffolk Animal Trust**

I report to the charity trustees on my examination of the accounts of Norfolk and Suffolk Animal Trust (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mr G L Hall                      FCCA  
CUNNINGHAMS  
Number Sixty One  
Alexandra Road  
Lowestoft  
Suffolk  
NR32 1PL

Date: .....8/3/.....2023

**Norfolk and Suffolk Animal Trust**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	24,007	29,336
Other trading activities	3	11,565	5,632
Investment income	4	(440)	1,374
Other income		664	-
<b>Total</b>		<u>35,796</u>	<u>36,342</u>
 <b>EXPENDITURE ON</b>			
Raising funds		6,135	10,248
<b>Charitable activities</b>			
Animal expenses		21,164	14,331
Support Costs		17,180	20,968
Depreciation		1,332	851
<b>Total</b>		<u>45,811</u>	<u>46,398</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(10,015)	(10,056)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		323,537	333,593
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>313,522</u>	<u>323,537</u>

The notes form part of these financial statements

**Norfolk and Suffolk Animal Trust**

**Balance Sheet**  
**31 December 2021**

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	14,789	1,869
<b>CURRENT ASSETS</b>			
Stocks	7	574	140
Debtors	8	2,460	2,379
Cash at bank and in hand		<u>298,608</u>	<u>322,743</u>
		301,642	325,262
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,909)	(3,594)
		<u>298,733</u>	<u>321,668</u>
<b>NET CURRENT ASSETS</b>			
		<u>313,522</u>	<u>323,537</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>313,522</u>	<u>323,537</u>
<b>NET ASSETS</b>			
		<u>313,522</u>	<u>323,537</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>313,522</u>	<u>323,537</u>
<b>TOTAL FUNDS</b>		<u>313,522</u>	<u>323,537</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28<sup>TH</sup> FEBRUARY 2023 and were signed on its behalf by:

M Edwards  
Mrs M Edwards - Trustee

The notes form part of these financial statements

**Norfolk and Suffolk Animal Trust**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fittings & equipment	- 25% on reducing balance and 25% on cost
Dog pound	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Cat shed	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



**Norfolk and Suffolk Animal Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Donations	15,434	14,012
Bequests	-	2,656
Government grants	<u>8,573</u>	<u>12,668</u>
	<u>24,007</u>	<u>29,336</u>

Included within Grants is government funding of £8,573 in relation to Covid 19 grants.

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Other grants	<u>8,573</u>	<u>12,668</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Fundraising events	2,550	-
Shop income	<u>9,015</u>	<u>5,632</u>
	<u>11,565</u>	<u>5,632</u>

**4. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Interest received	<u>(440)</u>	<u>1,374</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

The Trustees receive no remuneration in connection with the administration services they provide to the Trust.

**Trustees' expenses**

Expenses are reimbursed to Trustees for costs incurred in respect of Trust work by way of a round sum agreed allowance and expenses claims.

Payments made to the trustees were as follows:-

	2021	2020
Ms C Swann	£ 350	£ 1,400
Mr D Carter	£ 955	£ 100
Mrs F Payne	£ 600	£ 600
Mrs A Green	£ 975	£ 600

**Norfolk and Suffolk Animal Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**6. TANGIBLE FIXED ASSETS**

	Fittings & equipment £	Dog pound £	Motor vehicles £	Cat shed £	Totals £
<b>COST</b>					
At 1 January 2021	2,441	65,222	10,378	1,393	79,434
Additions	-	-	14,388	-	14,388
Disposals	-	-	(4,307)	-	(4,307)
At 31 December 2021	<u>2,441</u>	<u>65,222</u>	<u>20,459</u>	<u>1,393</u>	<u>89,515</u>
<b>DEPRECIATION</b>					
At 1 January 2021	2,369	64,024	9,785	1,387	77,565
Charge for year	18	299	1,013	1	1,331
Eliminated on disposal	-	-	(4,170)	-	(4,170)
At 31 December 2021	<u>2,387</u>	<u>64,323</u>	<u>6,628</u>	<u>1,388</u>	<u>74,726</u>
<b>NET BOOK VALUE</b>					
At 31 December 2021	<u>54</u>	<u>899</u>	<u>13,831</u>	<u>5</u>	<u>14,789</u>
At 31 December 2020	<u>72</u>	<u>1,198</u>	<u>593</u>	<u>6</u>	<u>1,869</u>

**7. STOCKS**

	31.12.21	31.12.20
	£	£
Stocks	<u>574</u>	<u>140</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Prepayments	<u>2,460</u>	<u>2,379</u>

**Norfolk and Suffolk Animal Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	419	1,901
Other creditors	<u>2,490</u>	<u>1,693</u>
	<u>2,909</u>	<u>3,594</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	323,537	(10,015)	313,522
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>323,537</u>	<u>(10,015)</u>	<u>313,522</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,796	(45,811)	(10,015)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>35,796</u>	<u>(45,811)</u>	<u>(10,015)</u>

**Comparatives for movement in funds**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	333,593	(10,056)	323,537
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>333,593</u>	<u>(10,056)</u>	<u>323,537</u>

**Norfolk and Suffolk Animal Trust**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,342	(46,398)	(10,056)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>36,342</u>	<u>(46,398)</u>	<u>(10,056)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	333,593	(20,071)	313,522
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>333,593</u>	<u>(20,071)</u>	<u>313,522</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,138	(92,209)	(20,071)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>72,138</u>	<u>(92,209)</u>	<u>(20,071)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**Norfolk and Suffolk Animal Trust**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,434	14,012
Bequests	-	2,656
Government grants	<u>8,573</u>	<u>12,668</u>
	24,007	29,336
<b>Other trading activities</b>		
Fundraising events	2,550	-
Shop income	<u>9,015</u>	<u>5,632</u>
	11,565	5,632
<b>Investment income</b>		
Interest received	(440)	1,374
<b>Other income</b>		
Gain on sale of tangible fixed assets	<u>664</u>	<u>-</u>
<b>Total incoming resources</b>	35,796	36,342
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	140	175
Shop costs	6,569	10,213
Closing stock	<u>(574)</u>	<u>(140)</u>
	6,135	10,248
<b>Charitable activities</b>		
Veterinary expenses	8,876	7,553
Food and fostering	2,763	6,128
Repairs to dog pound	1,645	625
Pound expenses	7,090	3,894
Van and travel expenses	5,300	4,342
Volunteer and trustee expenses	<u>5,110</u>	<u>5,170</u>
	30,784	27,712
<b>Support costs</b>		
<b>Management</b>		
Insurance	2,619	2,170
Carried forward	2,619	2,170

This page does not form part of the statutory financial statements

**Norfolk and Suffolk Animal Trust**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
<b>Management</b>		
Brought forward	2,619	2,170
Light, heat and water	2,313	2,858
Postage, telephone and secretarial	865	602
Printing, stationery and advertising	407	604
Sundries	277	372
Accountancy	<u>990</u>	<u>960</u>
	7,471	7,566
<b>Finance</b>		
Bank charges	89	21
<b>Depreciation</b>		
Fixtures and fittings	18	253
Motor vehicles	1,013	197
Dog pound	299	399
Cat shed	<u>2</u>	<u>2</u>
	<u>1,332</u>	<u>851</u>
Total resources expended	<u>45,811</u>	<u>46,398</u>
<b>Net expenditure</b>	<u>(10,015)</u>	<u>(10,056)</u>

This page does not form part of the statutory financial statements