

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS LINCOLNSHIRE EAST BRANCH

England & Wales · Charity number 507301

Details

Other names RSPCA LINCOLNSHIRE EAST BRANCH

Status Registered

Legal form Other

Registered 1978-06-29

Register [View on the Charity Commission register](#)

Contact

Address RSPCA Lincs East Branch
PO Box 1257
Spalding
Lincolnshire
PE11 9HX

Phone 07967565367

Email rehoming@rspca-lincseastbranch.org.uk

Website www.rspca-lincseast.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: The charitable objects of the RSPCA are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objectives. The RSPCA as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of animals.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,030	£80,372	-	-
2023-12-31	£113,733	£130,360	-	-
2022-12-31	£68,469	£155,151	-	-
2021-12-31	£79,581	£108,926	-	-
2020-12-31	£213,125	£99,597	-	-

Trustees

Name	Role	Appointed
Rosemary Lucy Bachmann	Chair	2013-10-21
Julia Ely		2013-10-21
Kathryn Hoffman		2021-06-21
Susan SPENCER		2018-06-25
Sylvia Linda Turner		2024-10-28

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS LINCOLNSHIRE EAST BRANCH

England & Wales - Charity number 507301

Accounts

RSPCA LINCOLNSHIRE EAST BRANCH

Report and Financial Statements

For the year ended 31st December 2024

RSPCA Lincolnshire East Branch

Financial Statements

For the year ended 31st December 2024

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RSPCA Lincolnshire East Branch

Legal and administrative information

Trustees

Rosemary Bachmann - Honorary Chairperson
Julia Ely
Sue Spencer
Christine Williams - Honorary Secretary
Kathryn Hoffman
George Moody
Sylvia Turner - appointed 28th October 2024

Principal Office:

P.O. Box 1257
Spalding
Lincolnshire
PE11 9HX

Telephone No: 07967 565367

Independent Examiner

Josh Rowbottom ACA
TC Group
Chartered Certified Accountants
1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
EC2U 7HN

Lloyds Bank
2 Hall Place
Spalding
Lincs
PE11 1SF

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2024

The Trustees present their annual report with the financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Structure, Governance and Management of the Charitable Funds

The Charity was constituted under a trust deed dated 29 June 1978, the registered number of the charity is 507301 and it is governed by the RSPCA branch rules (effective 18 February 2009).

Our charitable objectives

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness and to alleviate the suffering of animals, in the East Lincolnshire area.

The charity seeks to further these objectives by:

- taking in to care and re homing unwanted and stray pets
- assisting pet owners in the Branch area who are on low incomes with payment of veterinary treatment.
- providing subsidised neutering and micro-chipping

Trustees

RSPCA Lincolnshire East Branch has continued to be managed by local trustees.

Risk management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at current levels, combined with the internal financial control system in operation, will provide sufficient resources in the adverse conditions.

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2024

Chairman's Review of activities and achievements

RSPCA Lincolnshire East Branch 2024

The branch has had another busy year continuing with its vital animal welfare work, with the emphasis being placed on supporting the RSPCA Inspectorate across the branch area.

We have in addition assisted the general public with veterinary fees and welfare assistance. The Branch is trying to support as many people with their animals as possible, during the on-going cost of living crisis, with help including paying for initial veterinary consultations, help towards veterinary fees and assistance with neutering costs, alongside this we have provision to provide welfare food to those in need, and offer advice and guidance where possible.

The branch would welcome support by members of the public in delivering this work and we are actively seeking new trustees and volunteers to help in running the branch.

We have received a substantial legacy from an animal lover who kindly remembered us in his will and we are very grateful for this and also all of the other kind donations we have received during the last year. The trustees endeavour to use this money wisely to continue with our Branch welfare work and help as many animals in need as possible.

The Trustees would like to thank Acorn Lodge boarding kennels, and The Lodge cattery for their continued help supporting the branch. The trustees would also like to thank South Lincs Veterinary group and numerous other veterinary practices in the branch area for their dedication and support to the branch and its work.

The branch has directly rehomed to members of the public during the past year 52 cats and kittens and 1 dog. We have given advice on animal welfare to numerous people and also assisted members of the public with veterinary costs on 77 occasions.

We have neutered and FIV checked before re-releasing 21 feral cats who have been returned to their colonies which are monitored by supporters within the branch.

Of the animals we rehomed 35 of these came into our care from the National RSPCA inspectorate and we are proud of the level of support that we give to the RSPCA Inspectors in the branch area.

We continue to value the hard work and dedication of the voluntary foster carers that we have in the branch area, the work they undertake enables us to provide comprehensive support to cats needing additional assistance prior to rehoming.

The branch continues to support a network of local food bank initiatives. We distribute animal food to food banks across the branch area, with food being donated at local supermarkets by the general public, in addition to generous grants from the national RSPCA, this is distributed on a regular basis to the Foodbanks by the branch trustees.

The branch would also like to thank all of its supporters.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2024

Statement of Trustees' responsibilities

Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operations

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the regulations under the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the RSPCA Lincolnshire East Branch Trustees:

.....
Rosemary Bachmann - Branch Honorary Chairperson

Dated

RSPCA Lincolnshire East Branch

Independent examiner's Report to the Trustees of RSPCA Lincolnshire East Branch

I report on the accounts of the RSPCA Lincolnshire East Branch for the year ended 31 December 2024 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Rowbottom ACA
TC Group
1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

RSPCA Lincolnshire East Branch
Statement of Financial Activities
As at 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOME	1				
Investment income & interest	4	866		866	703
Voluntary income	2	63,617		63,617	56,173
Trading income	3	4,289		4,289	31,889
Fundraising activities	4	29,258		29,258	24,968
TOTAL INCOME		<u>98,030</u>	<u>-</u>	<u>98,030</u>	<u>113,733</u>
EXPENDITURE					
Administration	5	77,522		77,522	82,109
Trading expenses	5	2,850		2,850	48,251
TOTAL EXPENDITURE		<u>80,372</u>	<u>-</u>	<u>80,372</u>	<u>130,360</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>17,658</u>	<u>-</u>	<u>17,658</u>	<u>(16,627)</u>
NET GAINS/(LOSSES) ON INVESTMENTS unrealised	7	<u>659</u>		<u>659</u>	<u>1,979</u>
NET MOVEMENT IN FUNDS		18,317	-	18,317	(14,648)
TOTAL FUNDS BROUGHT FORWARD at 1 January 2024		172,354	-	172,354	187,002
TOTAL FUNDS CARRIED FORWARD at 31 December 2024		<u>190,671</u>	<u>-</u>	<u>190,671</u>	<u>172,354</u>

RSPCA Lincolnshire East Branch
Balance Sheet
As at 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
FIXED ASSETS :					
Tangible Assets					
Motor vehicle	1	_____		_____	_____
Investments					
National Saving Income Bond (purchased March 1992)	7	5,000		5,000	5,000
M & G Charities Fixed Interest Common Investment Fund	7	18,035		18,035	18,694
		<u>23,035</u>		<u>23,035</u>	<u>23,694</u>
TOTAL FIXED ASSETS		<u>23,035</u>	<u>-</u>	<u>23,035</u>	<u>23,694</u>
CURRENT ASSETS :					
Cash at Bank					
Lloyds High Interest account		151,641		151,641	140,033
Lloyds instant access account		336		336	332
CAF current account		24,074		24,074	18,601
Cash in hand					27
Debtors		924		924	1,253
CREDITORS		<u>(9,338)</u>		<u>(9,338)</u>	<u>(11,585)</u>
		<u>167,636</u>	<u>-</u>	<u>167,636</u>	<u>148,661</u>
NET ASSETS		<u>190,671</u>	<u>-</u>	<u>190,671</u>	<u>172,354</u>
TOTAL FUNDS OF THE CHARITY		<u>190,671</u>	<u>-</u>	<u>190,671</u>	<u>172,354</u>

Approved on behalf of the trustees

R Bachmann, Honorary Chair Person

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
As at 31st December 2024

1 Accounting Policies:

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP 2015) (effective 1 January 2015). However, it is not required to prepare accounts on an accruals basis.

b. Income

Income is recognised on a receipts basis.

c. Expenditure

Expenditure is included on a payments basis.

d. Capitalisation of tangible fixed assets

Tangible fixed assets are, as a general rule, not capitalised. However, a fixed asset register is maintained to enable the trustees to fulfil their obligations to safeguard the assets that the charity uses. The Charity owns no fixed assets.

e. Investments

Investments are valued at market value at the year end, or are included at the trustee's best estimate of market value.

f. Stocks and gifts in kind

Stocks are valued at the lower of cost or market value. Donated items pending sale are not included within stock, and are dealt with when funds are realised from their sale.

g. Fund accounting

The charity's funds are unrestricted general income funds, these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
2. Voluntary income				
Donations	16,919		16,919	7,585
Bequests and legacies	28,375		28,375	37,510
Rehoming fees	4,699		4,699	7,760
Regional board repayment	12,794		12,794	0
Subscriptions	0		0	0
Grants	0		0	1000
Emergency fund refund	0		0	0
Pet insurance	0		0	0
Gift aid	830		830	2,318
	<u>63,617</u>		<u>63,617</u>	<u>56,173</u>
3. Trading income				
Sales	4,289		4,289	31,485
Recycling	0		0	404
Grant	0		0	0
	<u>4,289</u>		<u>4,289</u>	<u>31,889</u>
4. Fund raising income				
National door to door	24,326		24,326	21,716
Boxes	4,932		4,932	3,252
	<u>29,258</u>		<u>29,258</u>	<u>24,968</u>
4.2 Investment income and interest				
Interest	866		866	703
	<u>866</u>		<u>866</u>	<u>703</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
5. Expenditure				
Administration				
Regional contribution	0		0	0
Events expenditure	0		0	0
Veterinary fees	24,973		24,973	32,174
Kennel and cattery hire	25,924		25,924	27,202
Cat fostering costs	1,217		1,217	782
Insurance	841		841	1,472
PPS and advertising	762		762	336
Telephone	282		282	187
Branch administration				
			-	
Salaries	17,138		17,138	13,672
Redundancy	0		0	0
Accountancy	1,860		1,860	2,430
Bookeeping	240		240	220
Travel and mileage	273		273	519
Bank charges	442		442	587
Sundries	726		726	2,015
Ferret rescue	0		0	272
Storage	0		0	-60
Consultancy	2,843		2,843	300
Profit/loss on disposal	-		-	0
Depreciation of vehicle				
Total	<u>77,522</u>		<u>77,522</u>	<u>82,108</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
5. Expenditure - continued				
Trading expenses				
Purchases	0		0	0
Equipment	300		300	1,367
Rent	1,231		1,231	20,000
Rates	269		269	609
Heat and light	-18		-18	1,753
Waste disposal	0		0	0
Stationery and postage	516		516	155
Telephone	417		417	561
Repairs	120		120	224
Salaries	0		0	22,624
Sundries	0		0	2
Covid protection equipment	0		0	225
Credit card costs	16		16	730
	<u>2,850</u>		<u>2,850</u>	<u>48,250</u>
Total	<u>2,850</u>		<u>2,850</u>	<u>48,250</u>
Total expenditure	<u><u>80,372</u></u>		<u><u>80,372</u></u>	<u><u>130,360</u></u>

	2024	2023
6. Employees and staff costs		
Average number of employees in the year	3	3
No employees received emoluments of more than £60,000.		
Investments		
	2024	2023
7. 16,714.50 shares M&G Charibond		
Bfwd Value	18,694	16,715
Cfwd Value	18,035	18,694
Unrealised Loss on Investments	<u>659</u>	<u>1,979</u>

The holding of £5,000 of National Savings Income Bonds is valued by the Trustees at cost.

Accounts

RSPCA LINCOLNSHIRE EAST BRANCH

Report and Financial Statements

For the year ended 31st December 2023

RSPCA Lincolnshire East Branch

Financial Statements

For the year ended 31st December 2023

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RSPCA Lincolnshire East Branch

Legal and administrative information

Trustees

Rosemary Bachmann - Honorary Chairperson

Julia Ely

Sue Spencer

Patricia Nicolson

Christine Williams - Honorary Secretary

Kathryn Hoffman

Graham Dayes - resigned 10th January 2023

George Moody - appointed 19th June 2023

Principal Office:

18 Market Place

Boston

Lincolnshire

PE21 6EH

Telephone No: 01205 362404

Independent Examiner

Josh Rowbottom ACA

TC Group

Chartered Certified Accountants

1 - 4 London Road

Spalding

Lincolnshire

PE11 2TA

Bankers

CAF Bank Limited

25 Kings Hill Avenue

West Malling

Kent

EC2U 7HN

Lloyds Bank

2 Hall Place

Spalding

Lincs

PE11 1SF

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2023

The Trustees present their annual report with the financial statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Structure, Governance and Management of the Charitable Funds

The Charity was constituted under a trust deed dated 29 June 1978, the registered number of the charity is 507301 and it is governed by the RSPCA branch rules (effective 18 February 2009).

Our charitable objectives

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness and to alleviate the suffering of animals, in the East Lincolnshire area.

The charity seeks to further these objectives by:

- taking in to care and re homing unwanted and stray pets
- assisting pet owners in the Branch area who are on low incomes with payment of veterinary treatment.
- providing subsidised neutering and micro-chipping

Trustees

RSPCA Lincolnshire East Branch has continued to be managed by local trustees.

Risk management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at current levels, combined with the internal financial control system in operation, will provide sufficient resources in the adverse conditions.

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2023

Chairman's Review of activities and achievements

RSPCA Lincolnshire East Branch 2023

The branch has continued with its vital animal welfare work during the past year, with the emphasis being placed on supporting the RSPCA Inspectorate across the branch area.

We have in addition assisted the general public with veterinary fees and welfare assistance. The Branch is trying to support as many people with their animals as possible, during the current cost of living crisis, with help including paying for initial veterinary consultations, help towards fees and assistance with neutering costs and we have provision to provide welfare food to those in need.

The branch would welcome support by members of the public in delivering this work and we are actively seeking new trustees to help in running the branch.

The Trustees would like to thank Acorn Lodge boarding kennels, and The Lodge cattery for their work and care and support for the branch. The trustees would also like to thank South Lincs Veterinary group and numerous other veterinary practices in the branch area for their dedication and support to the branch and its work.

The branch has directly rehomed to members of the public during the past year 83 cats and kittens as well as 4 dogs. We have given advice on animal welfare to over 300 people and assisted members of the public with veterinary costs on 119 occasions.

We have neutered and FIV checked before re-releasing 10 feral cats who have been returned to their colonies which are monitored by supporters within the branch.

Of the animals we rehomed 44 of these came into our care from the National RSPCA inspectorate and we are proud of the level of support that we give to the RSPCA Inspectors in the branch area.

We have also successfully expanded the number of voluntary foster carers that we have in the branch area enabling us to provide comprehensive support to cats needing additional assistance prior to rehoming. We wish to thank the foster carers that support us with this work.

The branch has successfully expanded the support that we are able to provide to local food bank initiatives. We now support 6 food banks across the branch area with food being donated at local supermarkets by the general public and being distributed on a regular basis to the foodbanks by the branch trustees.

The branch would also like to thank all of its supporters.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2023

Statement of Trustees' responsibilities

Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operations

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the regulations under the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the RSPCA Lincolnshire East Branch Trustees:

.....
Rosemary Bachmann - Branch Honorary Chairperson

Dated

RSPCA Lincolnshire East Branch

Independent examiner's Report to the Trustees of RSPCA Lincolnshire East Branch

I report on the accounts of the RSPCA Lincolnshire East Branch for the year ended 31 December 2023 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Rowbottom ACA
TC Group
1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

RSPCA Lincolnshire East Branch
Statement of Financial Activities
For the year ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOME	1				
Investment income & interest	4	703		703	419
Voluntary income	2	56,173		56,173	9,236
Trading income	3	31,889		31,889	33,304
Fundraising activities	4	24,968		24,968	25,510
TOTAL INCOME		<u>113,733</u>	<u>-</u>	<u>113,733</u>	<u>68,469</u>
EXPENDITURE					
Administration	5	82,109		82,109	106,016
Trading expenses	5	48,251		48,251	49,135
TOTAL EXPENDITURE		<u>130,360</u>	<u>-</u>	<u>130,360</u>	<u>155,151</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>(16,626)</u>	<u>-</u>	<u>(16,626)</u>	<u>(86,682)</u>
NET GAINS/(LOSSES) ON INVESTMENTS unrealised	7	<u>1,979</u>	<u>-</u>	<u>1,979</u>	<u>(3,539)</u>
NET MOVEMENT IN FUNDS		(14,648)	-	(14,648)	(90,220)
TOTAL FUNDS BROUGHT FORWARD at 1 January 2022		187,002	-	187,002	277,222
TOTAL FUNDS CARRIED FORWARD at 31 December 2023		<u><u>172,354</u></u>	<u><u>-</u></u>	<u><u>172,354</u></u>	<u><u>187,002</u></u>

RSPCA Lincolnshire East Branch
Balance Sheet
As at 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
FIXED ASSETS :					
Tangible Assets					
Motor vehicle	1	_____		_____	_____
Investments					
National Saving Income Bond (purchased March 1992)	7	5,000		5,000	5,000
M & G Charities Fixed Interest Common Investment Fund	7	18,694		18,694	16,715
		<u>23,694</u>		<u>23,694</u>	<u>21,715</u>
TOTAL FIXED ASSETS		<u>23,694</u>	<u>-</u>	<u>23,694</u>	<u>21,715</u>
CURRENT ASSETS :					
Cash at Bank					
Lloyds High Interest account		140,033		140,033	139,351
Lloyds instant access account		332		332	329
CAF current account		18,601		18,601	29,303
Cash in hand		27		27	45
VAT refund due					
Debtors		1,253		1,253	1,706
CREDITORS		<u>(11,585)</u>		<u>(11,585)</u>	<u>(5,447)</u>
		<u>148,661</u>	<u>-</u>	<u>148,661</u>	<u>165,287</u>
NET ASSETS		<u>172,354</u>	<u>-</u>	<u>172,354</u>	<u>187,001</u>
TOTAL FUNDS OF THE CHARITY		<u>172,354</u>	<u>-</u>	<u>172,354</u>	<u>187,001</u>

Approved on behalf of the trustees

R Bachmann, Honorary Chair Person

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2023

1 Accounting Policies:

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP 2015) (effective 1 January 2015). However, it is not required to prepare accounts on an accruals basis.

b. Income

Income is recognised on a receipts basis.

c. Expenditure

Expenditure is included on a payments basis.

d. Capitalisation of tangible fixed assets

Tangible fixed assets are, as a general rule, not capitalised. However, a fixed asset register is maintained to enable the trustees to fulfil their obligations to safeguard the assets that the charity uses. The Charity owns no fixed assets.

e. Investments

Investments are valued at market value at the year end, or are included at the trustee's best estimate of market value.

f. Stocks and gifts in kind

Stocks are valued at the lower of cost or market value. Donated items pending sale are not included within stock, and are dealt with when funds are realised from their sale.

g. Fund accounting

The charity's funds are unrestricted general income funds, these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
2. Voluntary income				
Donations	7,585		7,585	3,707
Bequests and legacies	37,510		37,510	0
Rehoming fees	7,760		7,760	5,164
Subscriptions	0		0	0
Grants	1,000		1,000	0
Emergency fund refund	0		0	0
Pet insurance	0		0	0
Gift aid	2,318		2,318	365
	<u>56,173</u>		<u>56,173</u>	<u>9,236</u>
3. Trading income				
Sales	31,485		31,485	32,885
Recycling	404		404	419
Grant	0		0	0
	<u>31,889</u>		<u>31,889</u>	<u>33,304</u>
4. Fund raising income				
National door to door	21,716		21,716	19,910
Boxes	3,252		3,252	5,600
	<u>24,968</u>		<u>24,968</u>	<u>25,510</u>
4.2 Investment income and interest				
Interest	703		703	419
	<u>703</u>		<u>703</u>	<u>419</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
5. Expenditure				
Administration				
Regional contribution	0		0	0
Events expenditure	0		0	0
Veterinary fees	32,174		32,174	38,214
Kennel and cattery hire	27,202		27,202	43,816
Cat fostering costs	782		782	0
Insurance	1,472		1,472	550
PPS and advertising	336		336	486
Telephone	187		187	164
Branch administration				
			-	-
Salaries	13,672		13,672	14,956
Redundancy	0		0	0
Accountancy	2,430		2,430	3,750
Bookkeeping	220		220	0
Travel and mileage	519		519	1,123
Bank charges	587		587	495
Sundries	2,015		2,015	410
Ferret rescue	272		272	836
Storage	-60		-60	630
Consultancy	300		300	900
Profit/loss on disposal	-		-	-314
Depreciation of vehicle				
Total	<u>82,109</u>		<u>82,109</u>	<u>106,016</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
5. Expenditure - continued				
Trading expenses				
Purchases	0		0	177
Equipment	1,367		1,367	1,092
Rent	20,000		20,000	16,000
Rates	609		609	972
Heat and light	1,753		1,753	1,921
Waste disposal	0		0	24
Stationery and postage	155		155	274
Telephone	561		561	396
Repairs	224		224	618
Salaries	22,624		22,624	26,531
Sundries	2		2	68
Covid protection equipment	225		225	227
Credit card costs	730		730	836
	<u>48,251</u>		<u>48,251</u>	<u>49,135</u>
Total	<u>48,251</u>		<u>48,251</u>	<u>49,135</u>
Total expenditure	<u><u>130,360</u></u>		<u><u>130,360</u></u>	<u><u>155,151</u></u>

	2023	2022
6. Employees and staff costs		
Average number of employees in the year	3	3
No employees received emoluments of more than £60,000.		
Investments		
	2023	2022
7. 16,714.50 shares M&G Charibond		
30.09.2023 Value	18,694	16,715
30.09.2022 Value	16,715	20,253
Unrealised Loss on Investments	<u>1,979</u>	<u>(3,539)</u>

The holding of £5,000 of National Savings Income Bonds is valued by the Trustees at cost.

Accounts

RSPCA LINCOLNSHIRE EAST BRANCH

Report and Financial Statements

For the year ended 31st December 2022

RSPCA Lincolnshire East Branch

Financial Statements

For the year ended 31st December 2022

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RSPCA Lincolnshire East Branch

Legal and administrative information

Trustees

Rosemary Bachmann - Honorary Chairperson
Julia Ely
Sue Spencer
Patricia Nicolson
Christine Williams - Honorary Secretary
Kathryn Hoffman
Graham Dayes
Ewen Nicolson - Resigned 24th September 2022

Principal Office:

18 Market Place
Boston
Lincolnshire
PE21 6EH

Telephone No: 01205 362404

Independent Examiner

Andy Atkins FCA
TC Group
Chartered Certified Accountants
1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
EC2U 7HN

Lloyds Bank
2 Hall Place
Spalding
Lincs
PE11 1SF

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2022

The Trustees present their annual report with the financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Structure, Governance and Management of the Charitable Funds

The Charity was constituted under a trust deed dated 29 June 1978, the registered number of the charity is 507301 and it is governed by the RSPCA branch rules (effective 18 February 2009).

Our charitable objectives

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness and to alleviate the suffering of animals, in the East Lincolnshire area.

The charity seeks to further these objectives by:

- taking in to care and re homing unwanted and stray pets
- assisting pet owners in the Branch area who are on low incomes with payment of veterinary treatment.
- providing subsidised neutering and micro-chipping

Trustees

RSPCA Lincolnshire East Branch has continued to be managed by local trustees.

Risk management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at current levels, combined with the internal financial control system in operation, will provide sufficient resources in the adverse conditions.

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2022

Chairman's Review of activities and achievements

RSPCA Lincolnshire East Branch 2022

The branch has continued with its vital animal welfare work during the past year, with the emphasis being placed on supporting the RSPCA Inspectorate across the branch area.

We have in addition assisted the general public with veterinary fees and welfare assistance. The Branch is trying to support as many people with their animals as possible, during the current cost of living crisis, with help including paying for initial veterinary consultations, help towards fees and assistance with neutering costs and we have provision to provide welfare food to those in need.

The branch would welcome support by members of the public in delivering this work and we are actively seeking new trustees to help in running the branch.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2022

Statement of Trustees' responsibilities

Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operations

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the regulations under the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the RSPCA Lincolnshire East Branch Trustees:

.....
Rosemary Bachmann - Branch Honorary Chairperson

Dated

RSPCA Lincolnshire East Branch

Independent examiner's Report to the Trustees of RSPCA Lincolnshire East Branch

I report on the accounts of the RSPCA Lincolnshire East Branch for the year ended 31 December 2022 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Atkins FCA
TC Group
1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

RSPCA Lincolnshire East Branch
Statement of Financial Activities
For the year ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME	1				
Investment income & interest	4	419		419	419
Voluntary income	2	9,236		9,236	26,798
Trading income	3	33,304		33,304	25,311
Fundraising activities	4	25,510		25,510	27,053
TOTAL INCOME		<u>68,469</u>	<u>-</u>	<u>68,469</u>	<u>79,581</u>
EXPENDITURE					
Administration	5	106,016		106,016	62,863
Trading expenses	5	49,135		49,135	46,063
TOTAL EXPENDITURE		<u>155,151</u>	<u>-</u>	<u>155,151</u>	<u>108,926</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>(86,682)</u>	<u>-</u>	<u>(86,682)</u>	<u>(29,345)</u>
NET GAINS/(LOSSES) ON INVESTMENTS unrealised	7	<u>(3,539)</u>	<u>-</u>	<u>(3,539)</u>	<u>(720)</u>
NET MOVEMENT IN FUNDS		(90,220)	-	(90,220)	(30,065)
TOTAL FUNDS BROUGHT FORWARD at 1 January 2022		277,222	-	277,222	307,287
TOTAL FUNDS CARRIED FORWARD at 31 December 2022		<u><u>187,002</u></u>	<u><u>-</u></u>	<u><u>187,002</u></u>	<u><u>277,222</u></u>

RSPCA Lincolnshire East Branch
Balance Sheet
As at 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
FIXED ASSETS :					
Tangible Assets					
Motor vehicle	1				186
Investments					
National Saving Income Bond (purchased March 1992)	7	5,000		5,000	5,000
M & G Charities Fixed Interest Common Investment Fund	7	16,715		16,715	20,253
		<u>21,715</u>		<u>21,715</u>	<u>25,253</u>
TOTAL FIXED ASSETS		<u>21,715</u>	<u>-</u>	<u>21,715</u>	<u>25,439</u>
CURRENT ASSETS :					
Cash at Bank					
Lloyds High Interest account		139,351		139,351	55,441
Lloyds instant access account		329		329	328
CAF current account		29,303		29,303	195,914
Cash in hand		45		45	101
VAT refund due					
Debtors		1,706		1,706	
CREDITORS		<u>(5,447)</u>		<u>(5,447)</u>	
		<u>165,287</u>		<u>165,287</u>	<u>251,784</u>
NET ASSETS		<u>187,001</u>	<u>-</u>	<u>187,001</u>	<u>277,223</u>
TOTAL FUNDS OF THE CHARITY		<u>187,001</u>	<u>-</u>	<u>187,001</u>	<u>277,223</u>

Approved on behalf of the trustees

R Bachmann, Honorary Chair Person

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2022

1 Accounting Policies:

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP 2015) (effective 1 January 2015). However, it is not required to prepare accounts on an accruals basis.

b. Income

Income is recognised on a receipts basis.

c. Expenditure

Expenditure is included on a payments basis.

d. Capitalisation of tangible fixed assets

Tangible fixed assets are, as a general rule, not capitalised. However, a fixed asset register is maintained to enable the trustees to fulfil their obligations to safeguard the assets that the charity uses. The Charity owns a vehicle, which the trustees have decided to capitalise.

The vehicle is depreciated at 25% per annum on a reducing balance basis.

Cost of vehicle	4,075
Disposals	<u>(4,075)</u>
Cost carried forward	-
Depreciation to 1 January 2022	3,889
Charge for the year	-
Depreciation elim	<u>(3,889)</u>
Depreciation to 31 December 2022	<u>-</u>
Net book value at 31 December 2022	<u><u>-</u></u>
Net book value at 31 December 2021	<u><u>186</u></u>

e. Investments

Investments are valued at market value at the year end, or are included at the trustee's best estimate of market value.

f. Stocks and gifts in kind

Stocks are valued at the lower of cost or market value. Donated items pending sale are not included within stock, and are dealt with when funds are realised from their sale.

g. Fund accounting

The charity's funds are unrestricted general income funds, these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2022

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
2. Voluntary income				
Donations	3,707		3,707	5,882
Bequests and legacies	0		0	11,675
Rehoming fees	5,164		5,164	1,960
Subscriptions	0		0	562
Grants	0		0	5574
Emergency fund refund	0		0	1118
Pet insurance	0		0	27
Gift aid	365		365	0
	<u>9,236</u>		<u>9,236</u>	<u>26,798</u>
3. Trading income				
Sales	32,885		32,885	15,501
Recycling	419		419	102
Grant	0		0	9,708
	<u>33,304</u>		<u>33,304</u>	<u>25,311</u>
4. Fund raising income				
National door to door	19,910		19,910	24,134
Boxes	5,600		5,600	2,919
	<u>25,510</u>		<u>25,510</u>	<u>27,053</u>
4.2 Investment income and interest				
Interest	419		419	419
	<u>419</u>		<u>419</u>	<u>419</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2022

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
5. Expenditure				
Administration				
Regional contribution	0		0	551
Events expenditure	0		0	291
Veterinary fees	38,214		38,214	16,960
Kennel and cattery hire	43,816		43,816	23,979
Insurance	550		550	0
PPS and advertising	486		486	708
Telephone	164		164	454
Branch administration				
Salaries	14,956		14,956	9,686
Redundancy	0		0	2,385
Accountancy	3,750		3,750	0
Travel and mileage	1,123		1,123	1,324
Bank charges	495		495	278
Sundries	410		410	3,154
Ferret rescue	836		836	1,441
Storage	630		630	690
Consultancy	900		900	900
Profit/loss on disposal	(314)		(314)	
Depreciation of vehicle				62
Total	<u>106,016</u>		<u>106,016</u>	<u>62,863</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2022

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
5. Expenditure - continued				
Trading expenses				
Purchases	177		177	60
Equipment	1,092		1,092	0
Rent	16,000		16,000	16,000
Rates	972		972	563
Heat and light	1,921		1,921	681
Waste disposal	24		24	0
Stationery and postage	274		274	130
Telephone	396		396	349
Repairs	618		618	174
Salaries	26,531		26,531	25,658
Sundries	68		68	136
Covid protection equipment	227		227	401
Credit card costs	836		836	1,911
	<hr/>		<hr/>	<hr/>
Total	49,135		49,135	46,063
	<hr/>		<hr/>	<hr/>
Total expenditure	155,151		155,151	108,926
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

	2022	2021
6. Employees and staff costs		
Average number of employees in the year	3	3
No employees received emoluments of more than £60,000.		
Investments		
	2022	2021
7. 16,714.50 shares M&G Charibond		
30.09.2022 Value	16,715	20,253
31.12.2021 Value	20,253	20,973
Unrealised Loss on Investments	(3,539)	(720)
	<hr/> <hr/>	<hr/> <hr/>

The holding of £5,000 of National Savings Income Bonds is valued by the Trustees at cost.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS LINCOLNSHIRE EAST BRANCH

England & Wales - Charity number 507301

Accounts



LINCOLNSHIRE EAST BRANCH

Charity No – 507301

REPORT

AND

FINANCIAL

STATEMENTS

For the Year Ended

31st December 2021

RSPCA Lincolnshire East Branch

Financial Statements

For the year ended 31st December 2021

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RSPCA Lincolnshire East Branch

Legal and administrative information

Trustees

Rosemary Bachmann - Honorary Chairperson

Ewen Nicolson - Honorary Treasurer

Julia Ely - Honorary Vice-Chairperson

Mary Burgess - until 11/10/2021

Sue Spencer

Graham Dayes

Patricia Nicolson

Christine Williams

Principal Office:

18 Market Place

Boston

Lincolnshire

PE21 6EH

Telephone No: 07967 565637 / 01205 362404

Independent Examiner

Andy Atkins FCA

TC Group

Chartered Certified Accountants

1 - 4 London Road

Spalding

Lincolnshire

PE11 2TA

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
EC2U 7HN

Lloyds Bank
2 Hall Place
Spalding
Lincs
PE11 1SF

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2021

The Trustees present their annual report with the financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Structure, Governance and Management of the Charitable Funds

The Charity was constituted under a trust deed dated 29 June 1978, the registered number of the charity is 507301 and it is governed by the RSPCA branch rules (effective 18 February 2009).

Our charitable objectives

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness and to alleviate the suffering of animals, in the East Lincolnshire area. The charity seeks to further these objectives by:

- taking in to care and re homing unwanted and stray pets
- assisting pet owners in the Branch area who are on low incomes with payment of veterinary treatment.
- providing subsidised neutering and micro-chipping

Trustees

RSPCA Lincolnshire East Branch has continued to be managed by local trustees.

Risk management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at current levels, combined with the internal financial control system in operation, will provide sufficient resources in the adverse conditions. The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2021

Chairman's Review of activities and achievements

RSPCA Lincolnshire East Branch 2021

The first 6 months of 2021, continued as a very difficult period for the Branch. We were unable to trade in our Branch Shop due to the Government COVID 19 restrictions. The Branch was unable to Rehoming Branch Animals following our usual Home Visiting Procedures due to DEFRA rules in place due to Covid 19 restrictions. The Trustees decided that Virtual Rehoming Procedures during COVID 19 in 2021 would not be able to satisfy the Branch Rehoming Standards that we like to uphold and endeavour to maintain, due to the restrictions and health uncertainties for our Volunteers and Staff. We were able to continue our support for the National Society RSPCA Inspectorate throughout the COVID19 Epidemic when requested to do so, with Branch Trustees being the point of contact and liaison point.

The Branch Trustees continue to review the Branch Finances, we have regular Trustee Meetings to discuss financial matters and other relevant procedures, for the efficient and effective running of the Branch. The Branch Re-Homing Administrator continues to monitor and control Invoices and expenditure for Animal Boarding and Veterinary Fees and provides regular feedback on the number of animals in the Branch care including medical and behavioural concerns to the Trustees. We pay due diligence to spend our Income wisely, and we aim to invest wisely, It is hoped that the procedures and reviews we have in place will enable the Branch to continue with its vital animal welfare work, through these difficult and uncertain economic times, and to ensure a healthy financial portfolio which will enable the Branch to grow in the future.

The Trustees are extremely grateful for the support afforded by The Lodge Cattery, Acorn Lodge and Lincolnshire Ferret Rescue Boarding Establishments and for their all year round dedication to the care and rehabilitation of Branch animals entrusted into our care and grateful thanks is also extended to our Branch Volunteers who continue to help us in so many ways. During 2021 we have been very grateful also for the assistance given by other RSPCA Branches and the National Society Rescue Centres that have assisted with the networking of our Branch animals for Rehoming. We are as always very grateful to the local Veterinary Practices that assist the Branch in so many ways.

Branch Trustees are committed to ensuring that the Branch endeavours to move forward and to continue the good work that they, our Staff and Volunteers do for the animals in our Branch Area and hope that 2022 will be more successful in all areas.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2021

Statement of Trustees' responsibilities

Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operations

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the regulations under the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the RSPCA Lincolnshire East Branch Trustees:

.....
R. Bachmann

Rosemary Bachmann - Honorary Chairperson

Dated 21/01/22

RSPCA Lincolnshire East Branch

Independent examiner's Report to the Trustees of RSPCA Lincolnshire East Branch

I report on the accounts of the RSPCA Lincolnshire East Branch for the year ended 31 December 2021 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act,
follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Atkins FCA
Bulley Davey (Incorporating Leighton & Co)
1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

RSPCA Lincolnshire East Branch
Statement of Financial Activities
For the year ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME	1				
Investment income & interest		419		419	557
Voluntary income	2	26,798		26,798	168,814
Trading income	3	25,311		25,311	16,330
Fundraising activities	4	27,053		27,053	27,424
TOTAL INCOME		<u>79,581</u>	<u>-</u>	<u>79,581</u>	<u>213,125</u>
EXPENDITURE					
Administration	5	62,863		62,863	65,358
Trading expenses	5	46,063		46,063	34,239
TOTAL EXPENDITURE		<u>108,926</u>	<u>-</u>	<u>108,926</u>	<u>99,597</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>(29,345)</u>	<u>-</u>	<u>(29,345)</u>	<u>113,528</u>
NET GAINS/(LOSSES) ON INVESTMENTS unrealised	7	<u>(720)</u>	<u>-</u>	<u>(720)</u>	<u>239</u>
NET MOVEMENT IN FUNDS		<u>(30,065)</u>	<u>-</u>	<u>(30,065)</u>	<u>113,767</u>
TOTAL FUNDS BROUGHT FORWARD at 1 January 2020		307,287	-	307,287	193,520
TOTAL FUNDS CARRIED FORWARD at 31 December 2020		<u>277,222</u>	<u>-</u>	<u>277,222</u>	<u>307,287</u>

RSPCA Lincolnshire East Branch
Balance Sheet
As at 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
FIXED ASSETS :					
Tangible Assets					
Motor vehicle	1	<u>186</u>		<u>186</u>	<u>248</u>
Investments					
National Saving Income Bond (purchased March 1992)	7	5,000		5,000	5,000
M & G Charities Fixed Interest Common Investment Fund	7	<u>20,253</u>		<u>20,253</u>	<u>20,973</u>
		<u>25,253</u>		<u>25,253</u>	<u>25,973</u>
TOTAL FIXED ASSETS		<u>25,439</u>	<u>-</u>	<u>25,439</u>	<u>26,221</u>
CURRENT ASSETS :					
Cash at Bank					
Lloyds High Interest account		55,441		55,441	58,639
Lloyds instant access account		328		328	328
CAF current account		195,914		195,914	219,009
Cash in hand		101		101	17
VAT refund due					3,074
		<u>251,784</u>	<u>-</u>	<u>251,784</u>	<u>281,067</u>
NET ASSETS		<u>277,223</u>	<u>-</u>	<u>277,223</u>	<u>307,288</u>
TOTAL FUNDS OF THE CHARITY		<u>277,223</u>	<u>-</u>	<u>277,223</u>	<u>307,288</u>

Approved on behalf of the trustees

R Bachmann, Honorary Chair Person

Rh Bachmann

E Nicolson, Honorary Treasurer

E Nicolson

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2021

1 Accounting Policies:

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP 2015) (effective 1 January 2015). However, it is not required to prepare accounts on an accruals basis.

b. Income

Income is recognised on a receipts basis.

c. Expenditure

Expenditure is included on a payments basis.

d. Capitalisation of tangible fixed assets

Tangible fixed assets are, as a general rule, not capitalised. However, a fixed asset register is maintained to enable the trustees to fulfil their obligations to safeguard the assets that the charity uses. The Charity owns a vehicle, which the trustees have decided to capitalise.

The vehicle is depreciated at 25% per annum on a reducing balance basis.

Cost of vehicle	4,075
	<hr/>
Depreciation to 1 January 2021	3,827
Charge for the year	62
Depreciation to 31 December 2021	3,889
	<hr/>
Net book value at 31 December 2021	186
	<hr/> <hr/>
Net book value at 31 December 2020	248
	<hr/> <hr/>

e. Investments

Investments are valued at market value at the year end, or are included at the trustee's best estimate of market value.

f. Stocks and gifts in kind

Stocks are valued at the lower of cost or market value. Donated items pending sale are not included within stock, and are dealt with when funds are realised from their sale.

g. Fund accounting

The charity's funds are unrestricted general income funds, these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2021

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
2. Voluntary income				
Donations	5,882		5,882	1,322
Bequests and legacies	11,675		11,675	160,199
Rehoming fees	1,960		1,960	1,685
Subscriptions	562		562	293
Sundries	0		0	42
Neutering scheme	0		0	1,724
Grants	5,574		5,574	1,918
Emergency fund refund	1,118		1,118	0
Pet insurance	27		27	0
Gift aid	0		0	1,631
	<u>26,798</u>		<u>26,798</u>	<u>168,814</u>
3. Trading income				
Sales	15,501		15,501	5,598
Recycling	102		102	0
Grant	9,708		9,708	10,000
Donations	0		0	732
	<u>25,311</u>		<u>25,311</u>	<u>16,330</u>
4. Fund raising income				
National door to door	24,134		24,134	25,173
Boxes	2,919		2,919	2,251
	<u>27,053</u>		<u>27,053</u>	<u>27,424</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2021

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
5. Expenditure				
Administration				
Regional contribution	551		551	110
Events expenditure	291		291	249
Veterinary fees	16,960		16,960	11,740
Kennel and cattery hire	23,979		23,979	29,933
Insurance	0		0	550
Branch Equipment	0		0	0
Branch Emergency Fund Contribution	0		0	5,063
PPS and advertising	708		708	404
Telephone	454		454	563
Branch administration			-	-
Salaries	9,686		9,686	12,063
Redundancy	2,385		2,385	-
Payroll expenses	0		0	396
Independent examiner's fee			-	-
Travel and mileage	1,324		1,324	1,386
Bank charges	278		278	241
Sundries	3154		3,154	373
Ferret rescue	1,441		1,441	1,600
Storage	690		690	600
Consultancy	900		900	25
Legal Costs			0	0
Depreciation of vehicle	62		62	62
Total	<u>62,863</u>		<u>62,863</u>	<u>65,358</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2021

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
5. Expenditure - continued				
Trading expenses				
Purchases	60		60	330
Bags			0	0
Equipment			0	0
Rent	16,000		16,000	12,000
Rates	563		563	961
Legal Costs			0	0
Heat and light	681		681	828
Waste disposal			0	0
Stationery and postage	130		130	12
Telephone	349		349	323
Repairs	174		174	0
Salaries	25,658		25,658	17,861
Sundries	136		136	105
Covid protection equipment	401		401	0
Credit card costs	1,911		1,911	1,819
	<u>46,063</u>		<u>46,063</u>	<u>34,239</u>
Total	<u>46,063</u>		<u>46,063</u>	<u>34,239</u>
Total expenditure	<u>108,926</u>		<u>108,926</u>	<u>149,011</u>

	2021	2020
6. Employees and staff costs		
Average number of employees in the year	3	3

No employees received emoluments of more than £60,000.

	2021	2020
Investments		
7. 16,714.50 shares M&G Charibond		
31.12.2021 Value	20,253	20,973
31.12.2020 Value	20,973	20,734
Unrealised Gain on Investments	<u>(720)</u>	<u>239</u>

The holding of £5,000 of National Savings Income Bonds is valued by the Trustees at cost.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS LINCOLNSHIRE EAST BRANCH

England & Wales - Charity number 507301

Accounts

RSPCA LINCOLNSHIRE EAST BRANCH

Report and Financial Statements

For the year ended 31st December 2020

RSPCA Lincolnshire East Branch

Financial Statements

For the year ended 31st December 2020

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RSPCA Lincolnshire East Branch

Legal and administrative information

Trustees

Rosemary Bachmann - Honorary Chairperson

Ewen Nicolson - Honorary Treasurer

Patricia Nicolson - Honorary Secretary

Julia Ely

Mary Burgess

Sue Spencer

Graham Dayes

Principal Office:

18 Market Place

Boston

Lincolnshire

PE21 6EH

Telephone No: 07967 565637

Independent Examiner

Andy Atkins FCA

Bulley Davey (Incorporating Leighton & Co)

Chartered Certified Accountants

1 - 4 London Road

Spalding

Lincolnshire

PE11 2TA

Bankers

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
EC2U 7HN

Lloyds Bank
2 Hall Place
Spalding
Lincs
PE11 1SF

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2020

The Trustees present their annual report with the financial statements for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Structure, Governance and Management of the Charitable Funds

The Charity was constituted under a trust deed dated 29 June 1978, the registered number of the charity is 507301 and it is governed by the RSPCA branch rules (effective 18 February 2009).

Our charitable objectives

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness and to alleviate the suffering of animals, in the East Lincolnshire area. The charity seeks to further these objectives by:

- taking in to care and re homing unwanted and stray pets
- assisting pet owners in the Branch area who are on low incomes with payment of veterinary treatment.
- providing subsidised neutering and micro-chipping

Trustees

RSPCA Lincolnshire East Branch has continued to be managed by local trustees.

Risk management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at current levels, combined with the internal financial control system in operation, will provide sufficient resources in the adverse conditions. The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2020

Chairman's Review of activities and achievements

RSPCA Lincolnshire East Branch 2020

2020 was a difficult year for the Branch.

We were unable to trade in our branch charity shop for many months due to Government Covid 19 restrictions. Due to Defra rules in place also due to COVID 19 restrictions, the Branch were unable to rehome animals following our usual home visiting procedures. The trustees decided that virtual rehoming procedures during Covid 19 in 2020 would not be able to satisfy the Branch standards that we like to uphold, due to the restrictions and health uncertainties for volunteers and staff. We were able to support the National RSPCA Inspectorate throughout COVID 19 when requested to do so, with Branch trustees being the contact and liaison point.

The Branch trustees are extremely grateful for the support given by The Lodge Cattery, Acorn Lodge Kennels and Cattery and Ferret Rescue and for their all year round dedication to the care and rehabilitation of Branch animals and also we would like to thank Branch volunteers who help us in many ways. During the past year we have been very grateful for the assistance given by several other RSPCA branches and National rescue centres that have helped with networking our branch animals for rehoming. We are also grateful to local veterinary practices that assist the branch in many ways

The trustees are all committed to ensuring that the Branch moves forward, and to continuing the good work that they, our staff and volunteers do for local animals and hope that 2021 will be more successful in all areas

Statement of Trustees' responsibilities

Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operations

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2020

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the regulations under the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the RSPCA Lincolnshire East Branch Trustees:

R L Bachmann

.....
Rosemary Bachmann - Honorary Chairperson

Dated

RSPCA Lincolnshire East Branch

Independent examiner's Report to the Trustees of RSPCA Lincolnshire East Branch

I report on the accounts of the RSPCA Lincolnshire East Branch for the year ended 31 December 2020 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act,
follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andy Atkins FCA
Bulley Davey (Incorporating Leighton & Co)
1 - 4 London Road
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Lincolnshire
PE11 2TA

RSPCA Lincolnshire East Branch
Statement of Financial Activities
For the year ended 31st December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
INCOME	1				
Investment income & interest		557		557	527
Voluntary income	2	168,814		168,814	160,829
Trading income	3	16,330		16,330	28,642
Fundraising activities	4	27,424		27,424	30,250
TOTAL INCOME		<u>213,125</u>	<u>-</u>	<u>213,125</u>	<u>220,248</u>
EXPENDITURE					
Administration	5	65,358		65,358	106,821
Trading expenses	5	34,239		34,239	42,190
TOTAL EXPENDITURE		<u>99,597</u>	<u>-</u>	<u>99,597</u>	<u>149,011</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>113,528</u>	<u>-</u>	<u>113,528</u>	<u>71,237</u>
NET GAINS/(LOSSES) ON INVESTMENTS unrealised	7	<u>239</u>	<u>-</u>	<u>239</u>	<u>321</u>
NET MOVEMENT IN FUNDS		113,767	-	113,767	71,558
TOTAL FUNDS BROUGHT FORWARD at 1 January 2020		193,520	-	193,520	121,962
TOTAL FUNDS CARRIED FORWARD at 31 December 2020		<u><u>307,287</u></u>	<u><u>-</u></u>	<u><u>307,287</u></u>	<u><u>193,520</u></u>

RSPCA Lincolnshire East Branch
Balance Sheet
As at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
FIXED ASSETS :					
Tangible Assets					
Motor vehicle	1	<u>248</u>		<u>248</u>	<u>310</u>
Investments					
National Saving Income Bond (purchased March 1992)	7	5,000		5,000	5,000
M & G Charities Fixed Interest Common Investment Fund	7	<u>20,973</u>		<u>20,973</u>	<u>20,734</u>
		<u>25,973</u>		<u>25,973</u>	<u>25,734</u>
TOTAL FIXED ASSETS		<u>26,221</u>	<u>-</u>	<u>26,221</u>	<u>26,044</u>
CURRENT ASSETS :					
Cash at Bank					
Lloyds High Interest account		58,639		58,639	78,949
Lloyds instant access account		328		328	328
CAF current account		219,009		219,009	86,418
Cash in hand		17		17	67
VAT refund due		<u>3,074</u>		<u>3,074</u>	<u>1,714</u>
		<u>281,067</u>	<u>-</u>	<u>281,067</u>	<u>167,476</u>
NET ASSETS		<u>307,288</u>	<u>-</u>	<u>307,288</u>	<u>193,520</u>
TOTAL FUNDS OF THE CHARITY		<u>307,288</u>	<u>-</u>	<u>307,288</u>	<u>193,520</u>

Approved on behalf of the trustees

R Bachmann, Honorary Chair Person

R. Bachmann

E Nicolson, Honorary Treasurer

E. Nicolson

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2020

1 Accounting Policies:

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP 2015) (effective 1 January 2015). However, it is not required to prepare accounts on an accruals basis.

b. Income

Income is recognised on a receipts basis.

c. Expenditure

Expenditure is included on a payments basis.

d. Capitalisation of tangible fixed assets

Tangible fixed assets are, as a general rule, not capitalised. However, a fixed asset register is maintained to enable the trustees to fulfil their obligations to safeguard the assets that the charity uses. The Charity owns a vehicle, which the trustees have decided to capitalise.

The vehicle is depreciated at 25% per annum on a reducing balance basis.

Cost of vehicle	4,075
	<hr/>
Depreciation to 1 January 2020	3,765
Charge for the year	62
Depreciation to 31 December 2020	<hr/> 3,827 <hr/>
Net book value at 31 December 2020	<hr/> <hr/> 248 <hr/> <hr/>
Net book value at 31 December 2019	<hr/> <hr/> 310 <hr/> <hr/>

e. Investments

Investments are valued at market value at the year end, or are included at the trustee's best estimate of market value.

f. Stocks and gifts in kind

Stocks are valued at the lower of cost or market value. Donated items pending sale are not included within stock, and are dealt with when funds are realised from their sale.

g. Fund accounting

The charity's funds are unrestricted general income funds, these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
2. Voluntary income				
Donations	1,322		1,322	7,561
Bequests and legacies	160,199		160,199	139,439
Rehoming fees	1,685		1,685	10,033
Subscriptions	293		293	21
Sundries	42		42	43
Neutering scheme	1,724		1,724	3,732
Grants	1918		1,918	0
Gift aid	1,631		1,631	0
	<u>168,814</u>		<u>168,814</u>	<u>160,829</u>
3. Trading income				
Sales	5,598		5,598	27,805
Recycling	0		0	580
Grant	10,000		10,000	0
Donations	732		732	257
	<u>16,330</u>		<u>16,330</u>	<u>28,642</u>
4. Fund raising income				
National door to door	25,173		25,173	26,739
Boxes	2,251		2,251	3,511
	<u>27,424</u>		<u>27,424</u>	<u>30,250</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
5. Expenditure				
Administration				
Regional contribution	110		110	110
Events expenditure	249		249	275
Veterinary fees	11,740		11,740	33,816
Kennel and cattery hire	29,933		29,933	45,989
Insurance	550		550	549
Branch Equipment	0		0	1,073
Branch Emergency Fund Contribution	5,063		5,063	0
PPS and advertising	404		404	624
Telephone	563		563	338
Branch administration				
Salaries	12,063		12,063	13,479
Redundancy	0		-	-
Payroll expenses	396		396	396
Independent examiner's fee	0		-	-
Travel and mileage	1,386		1,386	3,003
Bank charges	241		241	453
Sundries	373		373	101
Ferret rescue	1,600		1,600	1,215
Storage	600		600	600
Consultancy	25		25	340
Legal Costs	0		0	4,383
Depreciation of vehicle	62		62	77
Total	65,358		65,358	106,821

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
5. Expenditure - continued				
Trading expenses				
Purchases	330		330	274
Bags	0		0	0
Equipment	0		0	213
Rent	12,000		12,000	16,000
Rates	961		961	1,128
Legal Costs	0		0	500
Heat and light	828		828	1,114
Waste disposal	0		0	0
Stationery and postage	12		12	49
Telephone	323		323	357
Repairs	0		0	80
Salaries	17,861		17,861	20,598
Sundries	105		105	340
New Till Training			0	320
Gift aid costs	1,819		1,819	1,217
	<u>34,239</u>		<u>34,239</u>	<u>42,190</u>
Total	<u>34,239</u>		<u>34,239</u>	<u>42,190</u>
Total expenditure	<u>99,597</u>		<u>99,597</u>	<u>149,011</u>

	2020	2019
6. Employees and staff costs		
Average number of employees in the year	3	3

No employees received emoluments of more than £60,000.

	2020	2019
7. Investments		
16,714.50 shares M&G Charibond		
31.12.2019 Value	20,973	20,734
31.12.2018 Value	20,734	20,413
Unrealised Gain on Investments	<u>239</u>	<u>321</u>

The holding of £5,000 of National Savings Income Bonds is valued by the Trustees at cost.