

Charity registration number: 206629

**Royal Society for the Prevention of Cruelty to Animals
Mid Norfolk and North Suffolk Branch**

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Contents

Reference and Administrative Details	1 to 2
Report of the Chair	3 to 6
Trustees' Report	7 to 15
Independent Examiner's Report	16
Statement of Financial Activities	17 to 18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21 to 35

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Reference and Administrative Details

Trustees

Ellen Bryant (Resigned 11th September 2021)

Jo Church

Wendy Dowding

Gavin Egmore

Joe Faulkner

Gemma Helsdon (Vice Chair)

Amanda Jackson-Nichols (Appointed 20th September 2021)

John Pinnington (President)

Stephen Read (Hon. Treasurer)

Glen Reynolds

Andrea Shephard (Hon. Secretary)

Lynn Yallop (Chair)

Chief Executive Officer

Gregory Brown

Principal Office

The Street

Ashwellthorpe

Norfolk

NR16 1EX

Charity Registration Number

206629

Independent Examiner

I A Barlow FCCA

Sexty & Co

124 Thorpe Road

Norwich

NR1 1RS

Bankers

CAFCash Limited

PO Box 289

West Maling

Kent

ME19 4TA

Barclays Bank UK PLC

3 St James Court

Norwich

Norfolk

NR3 1RJ

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Reference and Administrative Details

Solicitors

Leathes Prior
74 The Close
Norwich
NR1 4DR

Hansells
Cambridge House
26 Tombland
Norwich
NR3 1RE

Investments Advisers

Shawbrook Investments
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 8BE

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Report of the Chair

I am pleased to present the 2021 Branch annual report which I am delighted to say sets out the outstanding achievements and significant progress that has been achieved by the Branch despite a continued difficult and challenging year due to ongoing COVID restrictions. Key messages I would like to highlight include:

Governance

- We welcomed one new Trustee to the Board during the year (Amanda Jackson), who brings a wealth of legal experience adding to the existing skill set of the already strong Trustee board. We also said goodbye to one Trustee (Ellen Bryant) who during her time with the Branch provided exceptional support as we explored options around income diversification related to hospitality. I am also delighted to say that one of our long-term Trustees (Wendy Dowding), with whom the Branch would not be here today had it not been for her guidance and business acumen during our Barrack Street days, has agreed to take on the coveted role of Vice President.
 - All Trustees, including myself, are subject to an annual appraisal process and we also undertook a board self-assessment at the end of 2021 which was very positive around our decision-making process, quality of board papers and associated minutes, the risk and control framework within which we operate and our strategic approach to our future objectives. The self-assessment did highlight the need for ongoing/continued training to ensure we all continue to remain fully up to date with the RSPCA Branch rules (2012) and Charitable Regulations and a want to learn from our fellow Branches, especially around income diversification – all of which we are taking forward.
 - We had our annual strategy day (split over two “virtual” mornings as we were not able to meet in person due to continued COVID-19 restrictions). It was great to see our strategic objectives remain unchanged with our key focus on the financial sustainability of our Branch for the long term.
 - We continue to invest heavily in our staff, ensuring that training opportunities, coaching/mentoring and ongoing support are available for them to progress in their careers.
 - Through the year, our Human Resources, Salary & Rewards and Finance, Risk & Investment sub committees continued to meet regularly and report into the main Trustee Board with any key recommendations for approval.
-
- **Merger** - After a process that took over two years, the hard work of our fantastic CEO (Gregory Brown) and the Shared Services Team meant that at the start of Autumn we merged with another RSPCA Branch (RSPCA West Suffolk Branch) that had unfortunately been without local Trustee leadership for several years. This saw our area of coverage increase once again to include Thetford and the villages to the south. We saw this as an opportunity to help an area that for the past few years had reduced RSPCA support and were delighted to be able to offer our services to the public in our new wider area of coverage.
 - **New premises:** I reported in the 2020 report that after a number of months searching for the right property and location we finally found Ashwellthorpe and we are finally in! The location is just perfect for us and lots of opportunities for expansion. I know a number of you have visited our new home already, including attendance at our AGM on September 11th where we combined that with our official opening and fun day where we also raised over £1,000. I know Greg and the team would very much welcome visitors during our opening times so please do pop in say hello if you are passing.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Report of the Chair

Animal Welfare Team:

Headed up by the amazing Chloe Shorten, our Animal Welfare Team have achieved outstanding results for the 2021 period:

- A total of 416 animals were adopted in 2021, including 187 cats, 32 dogs, 37 rabbits, 38 guinea pigs, 55 mice, 43 birds and 2 micro-pigs. Although this was a reduction when compared with the 2020 figures, this trend was echoed across the entire RSPCA network and despite of the downward trend, the Branch recorded the highest adoption figures in the RSPCA eastern region.
- We received lots of media coverage in 2021, mainly for Peggy the deaf sheepdog and Bud the overweight parrot. This led to both live and pre-recorded interviews on various platforms, locally, countrywide and even international from radio, TV, magazines, newspapers and online. We also managed to gain coverage for our many mice along with other appearances for one-off stories of interest.
- Despite financial challenges, we still promoted responsible pet ownership and helped reduce the number of unwanted pets via our neutering schemes, with over 2,400 neutering and microchipping vouchers being issued for owned dogs, cats and rabbits. We also issued nearly 500 welfare vouchers to help animals to be seen by a veterinary surgeon.

Shared Services Team

Led by Anna Fehr-Foote, 2021 was another strong year for the Shared Services Team and the focus for the year was on improving our digital footprint, raising awareness of what we do at the Branch, community working and local partnerships. Key highlights included:

- The redesign of our infographics for public reporting on our performance.
- Creating a new Impact page on the website as a means of demonstrating the value of the Branch and to facilitate the giving of donations.
- Communications across Facebook, Twitter, Instagram and our newsletter also continued to thrive with a mixture of adoption stories, wildlife advice, events, myth-busting and calls for adoptions being posted on a regular basis.
- Via our reception team we averaged 412 enquiries a month (an increase of 70 since 2020) via phone and email.
- To assess current levels of customer service, a feedback section was created using the Salesforce Customer Relationship Management system.
- A new membership package was created for members including newly designed materials, benefits, and a new administrative process to facilitate it.
- Attending regular Charities United meetings as a means of facilitating collaborative working alongside other voluntary organisations.
- Relaunching the Age UK fostering initiative – a collaborative venture that matches Age UK service users with animals within our care – following the need to pause during lock down.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Report of the Chair

Income Generation Team

The Branch was delighted to welcome Kate Morgan in the Autumn of 2021 who joined as our new Head of Income Generation. Continued lockdown restrictions meant our revenue streams were hit hard at the outset of the year but despite this the Income Generation Team achieved strong results:

- While our shops did not reopen to the public until mid-April, due to the hard work of the Retail Team over the rest of the year the shops finished 2021 with a near 20% increase in overall income when compared with 2020.
- Continuing this theme, 2021 was also a great year for legacy income, with a 15% increase from 2020 figures.
- We set up the Make a Smile lottery and while we know this is an income stream that will take time to mature, by the end of 2021 we had 500 members and generated over £4,000 of income for 2021.
- On the back of the lottery set up we also have access to Amazon Smile – where people can purchase the same products from the core Amazon site for the same price, but Amazon donate to our charity (at no cost to the customer) if the customer ticks our charity box at “check out”. Again, an income stream that will take time to mature but at the end of 2021 we received just under £350 in additional income.

You will recall in my 2020 chairperson report, that we had secured a fantastic site in Sheringham for our Dog-Friendly Café project. Unfortunately, last minute issues following a fire, health and safety site inspection meant we had to walk away from that site which was hugely disappointing. The search for a new suitable café site continues to be a priority for 2022.

We relaunched our education program in the Spring/Summer of 2021 as lockdown restrictions eased, and I am delighted to say that, as expected, the program was once more well-received by schools and adult recipients alike. Huge thanks to our Education & Events Officer Leanne Neave for all her efforts and organization into these packed programmes which for 2022 will include the Royal Norfolk Show, “Tea Pawties”, Charity Golf Days, Wildlife Workshops, RSPCA 1 Fun Day and of course Santa Paws at Christmas!

Financial:

- **The future:** As with previous years, we are always forward looking and our key focus areas for 2022 are:
 - **Income Diversification** – this will be our absolute priority focus for 2022 as we look to continue to secure the financial stability of the Branch. We will rethink our approach to hospitality opportunities following the last minute need to pull out of the initial Dog-Friendly Café venture, how we can increase revenues from our shops including optimising Ebay and Gift Aid and put a strong emphasis on legacy income and grants.
 - **Shared Services** – in late 2021 we launched our shared services initiative, meaning that we will be able to work more closely across the wider RSPCA network, both locally and nationally, providing our skills and expertise to our fellow Branch colleagues who would like our support in specialist areas.
 - **Age UK** – just as lockdown happened in 2020 we had entered into a partnership with Age UK. So many elderly people are living on their own and would love the company of a furry friend but worried about the cost and how to get them to the vets. So, we have joined forces - we supply the pet, the food and financial support and the members of Age UK provide the cuddles and TLC to our animals in care whilst they await their forever homes. Now restrictions have lifted we will relaunch this partnership which is a win/win as we significantly increase our foster spaces and so many people benefit from pet companionship without any financial concerns.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Report of the Chair

As with previous years I cannot thank our fabulous staff, volunteers, supporters and my fellow Trustees enough for all the continued hard work, passion and enthusiasm throughout what has been another challenging year; as a team we have come out stronger and closer than ever and I am excited for what 2022 and the future holds for us. I am also looking forward to start seeing the Branch team and my fellow Trustees in person again rather than on a virtual call, and as I write this I already have plans to spend the day at Ashwellthorpe next week to chat through our expansion plans and finalise this annual report.

The chair's report was approved by the trustees of the charity on16th May 2022..... and signed on its behalf by:

Lynn Yallop

.....

Lynn Yallop – Chair

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Governing document

The Mid Norfolk & North Suffolk Branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) is a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the National Society) that operates in accordance with the regulations and policies of the National Society, carrying out its direct animal welfare work across the Branch area. The area covered reaches from the north Norfolk coast, to Dereham in the East, across to Lowestoft in the West and as far south as Snape and Thorpeness – a total of over 2,500 square miles.

The charity is controlled by its governing document, a deed of trust, and is an incorporated charity (although the charity Trustees are incorporated as a body corporate).

Recruitment and appointment of new Trustees

Trustees are elected annually at the Annual General Meeting and are drawn from nominated individuals who have been members of the Branch for at least three months prior to the AGM date.

Trustees are appointed either from their membership of the RSPCA National Society, or via co-option onto the committee. Potential Trustees are interviewed and observe several committee meetings before being voted onto the committee. External Trustee training is offered to all new Trustees as part of their induction.

A representative from the board of Trustees and the Chief Executive Officer attend the RSPCA Eastern Regional Board meetings, meeting fellow Trustees and senior staff from other Branches along with National Society staff and members of the RSPCA Inspectorate to share knowledge, best practice, Branch experiences and building a network of colleagues.

Staff Development

The Trustees and Senior Management Team are committed to the training of staff to improve their skills and qualifications, both for career progression and to ensure that we have a workforce who is highly skilled in their area of expertise, enabling the Branch to perform at an optimum level.

Members of the Animal Welfare Team received training on the Dangerous Dogs Act (s1), ICC Cat Friendly Solutions for Unowned Cats, AMTRA RAMA CPD, small animal husbandry, dog behaviour matrix/P-WAM, working at heights and first aid. All members of the Animal Welfare Team also underwent refresher training on core animal husbandry procedures to ensure that their skills remained current and met the highest possible standards of animal care.

To ensure continued internal support for our teams and to keep our Customer Relationship Management (CRM) database up to date, the Head of Shared Services completed Salesforce training and became a certified Salesforce administrator. This accreditation allowed for the internal building of several new bespoke sections on the CRM to support the growing needs of the Branch.

The Retail Trading Manager attended the annual Charity Retail Association conference, which was held for the first time in two years in person. New and emerging charity retail trends were the focus of the conference and several concepts were subsequently rolled out across our retail sites. With the new hospitality project proceeding, members of the Hospitality Team underwent food hygiene and tailored health & safety training in preparation for the launch of the project.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

ORGANISATIONAL STRUCTURE

The National Society

The RSPCA National Society was founded in 1824 and was granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created by the Royal Society for the Prevention of Cruelty of Animals Act 1932; the work of the National Society is governed by the RSPCA Act and by the rules of the National Society.

Membership of the National Society is by subscription and may be on a life, annual or junior basis. The National Society is governed by an elected board of (up to 12) Trustees who, subject to the rules, control the affairs, funds, property, and proceedings of the National Society. They are assisted in the administration of the Society by a central organisation, three regional headquarters and 150+ local Branches across England and Wales.

The Branch

A Committee, elected at the AGM, governs each Branch. Members of the committee are the Trustees of the Branch and they have individual and collective responsibility for the governance of the Branch and its funds. The Trustees monitor all the operational, income generation and animal welfare activities undertaken by the Branch, including the seven charity shops in Attleborough, Cromer, Dereham, Norwich (Magdalen Street), Norwich (Queens Road), Sheringham, and Wymondham. The Trustees meet on a monthly basis to discuss the running of the Branch, receiving reports from the Chief Executive Officer and members of the Senior Management Team. Decisions are taken with regards to the governance of the Branch and the overall strategic aims.

Branch animals are housed at both private boarding establishments and fosterers, with their husbandry and welfare the responsibility of the Head of Animal Welfare and the Animal Welfare Team. The Income Generation Team is overseen by the Head of Income Generation, with retail and hospitality site management being delegated to the individual Shop Managers and Hospitality Manager respectively. The Branch finances, human resources and health & safety portfolio is overseen by the Head of Shared Services, outsourcing where applicable. The Head of Animal Welfare, Head of Income Generation and Head of Shared Services all report to the Chief Executive Officer, with the CEO being managed by the Chair of Trustees.

GOVERNANCE AND MANAGEMENT

Governance

The Trustees meet monthly, and have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board of Trustees regularly reviews its skill set and appoints new Trustees during the year who bring with them a relevant experience to fill any skills gaps on the Board. In 2021, new Trustees were appointed with skills in law and income generation. Each Trustee completes an annual self-assessment and appraisal and is required to sign a Trustee declaration that confirms their commitment and ability to act in the role as a Trustee of the Branch.

All meetings are formally minuted and detail a clear action log to be followed up at future meetings. All Trustee board meetings have been quorate during the year. In addition to the regular monthly Trustee meetings, a separate meeting between the Trustees and Senior Management Team is held to specifically discuss and plan and update the mid-long term strategy for the Branch.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Management

The Branch employed 31 members of staff in 2021, across eight sites in three different teams –Animal Welfare (veterinary provision, animal rehoming/adoptions and campaigns), Income Generation (retail, hospitality and education & events) and Shared Services (finance, customer care, IT, volunteering, administration, HR, and communications).

Each team is led by a Head of Department, who in turn reports to the Chief Executive Officer, with the department heads and CEO making up the Senior Management Team. All staff undertook bi-monthly 1:2:1 meetings with their manager in 2021 as part of their personal development, which fed into an annual appraisal of their performance.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Branch are to promote the work and objectives of the National Society at a local level, i.e. the use of all lawful means to prevent cruelty, promote kindness and alleviate suffering of animals.

The mission of the Branch is to raise awareness, provide practical support and demonstrate compassion in order to deliver excellent animal welfare in our Branch area.

Animals taken into Branch care for rehoming are health-checked, behaviourally assessed and receive veterinary treatment where necessary (including vaccination, neutering and microchipping). This work helps to control the incidence and spread of disease and suffering, and promotes responsible pet ownership. The Branch rehomes animals in need (charging an adoption fee designed to offset the care costs incurred by the Branch), to people willing and able to have a companion animal. As part of the rehoming process a home visit of potential adopters is carried out for all animals that are adopted. Whilst we recognise that companion animals provide very real benefits to people's health, we consider the rehoming component of our work as secondary to the main charitable aim of reducing animal suffering.

The RSPCA Inspectorate (as well as providing information and advice) rescues animals in distress and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions when deemed necessary. This work is crucial to the prevention of cruelty, is part of the overall RSPCA objectives and promotes humane sentiments towards animals. The Branch directly supports the Inspectorate by providing additional funds to assist with the veterinary treatment of Inspectorate-generated animals and by prioritising animal accommodation spaces to animals the Inspectorate acquire through abandonment or mistreatment.

Where funds permit, the Branch assists animals owned by members of the general public whose owners have suffered ill health, financial difficulties or passed away. Whenever possible we take in animals that the public are no longer able to care for.

The Trustees have reviewed the outcomes and achievements of our activities for the year to ensure that they remain focused on our aims and continue to deliver a benefit to the public. We have complied with the duty under the Charities Act (2011) to have due regard to public benefit guidance published by the Charity Commission.

Volunteers

The Branch provides many varied volunteering opportunities for those who wish to support our work, including retail, fundraising, Trusteeship, home visiting, education, hospitality, events and animal care roles. This benefits local people by providing the opportunity of work which is rewarding and fulfilling and helps people build confidence, especially if they are unemployed or seeking a new role in the future.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Branch Operations – Gregory Brown (Chief Executive Officer)

2021 was a year that once again presented financial and operational challenges under the continued impact of COVID-19 and the global pandemic, but was also a year of continued growth for the Branch and positive outcomes for animal welfare.

After a process that took over two years, the hard work of our Shared Services Team meant that at the start of autumn we merged with another RSPCA Branch (West Suffolk) that had unfortunately been without local Trustees for several years. This saw our area of coverage increase once again to include Thetford and the villages to the south. We saw this as an opportunity to help an area that for the past few years had reduced RSPCA support and were delighted to be able to offer our services to the public in our new wider area of coverage.

In late 2021 we launched our shared services initiative, meaning that we will be able to work more closely across the wider RSPCA network, both locally and nationally, providing our skills and expertise to our fellow Branch colleagues who would like our support in specialist areas.

With the first three months of the year spent operating under yet another national lockdown, the Branch had little in the way of income being generated due to our retail sites being closed and all of our planned events once again being cancelled. However, I am happy to say that when the UK began to open up once more in April, all of our dedicated staff were ready to welcome customers back to our retail sites once more, and our shops had one of their most successful periods ever since reopening, which is great news for the Branch and the animals that we help.

The impact of the lockdowns and resulting closures of our shops also prompted the need to diversify our income streams, and I am very pleased to announce that our first mobile hospitality unit “Barkers Kitchen” launched in late 2021, with all profits going back into the Branch to help support our animal welfare work. This was the first initiative of several new ventures that are planned for the Branch, so the recruitment of a new Head of Income Generation role to consolidate our various income generation activities was crucial to the success of these, so I was delighted when Kate Morgan joined the Branch in the Autumn to take up the position.

Over the course of the year, our Animal Welfare Team continued to help as many animals and their owners as possible through our rehoming, subsidised neutering and veterinary welfare treatment programmes. These were needed more than ever before as the impact of the pandemic was far reaching and affected people who up until recently, had never needed to access RSPCA services before. I am so pleased that through planning and experience, we were able to continue our vital animal welfare work continuously throughout 2021, and that the animals that needed it were able to receive our help.

Thank you to all of our Branch members and supporters – your kindness and generosity means so much to us all at the Branch, and enables us to keep doing what we do for the animals. To our staff, volunteers and Trustees that make up the team here at the RSPCA Mid Norfolk & North Suffolk Branch, thank you for all so much of your outstanding work and dedication in 2021 to improving the lives of so many animals (and their owners) – long may it continue!

Animal Welfare – Chloe Shorten (Head of Animal Welfare)

Following the impact of COVID-19 in 2020, the Branch started 2021 in a nationwide lockdown, once again restricting the animal welfare work we could achieve. This resulted in 2021 being another challenging year for the Animal Welfare Team who had to develop new ways of working to continue to help those who really needed it. The year was further hampered by staff shortages due to COVID-19 cases along with the departure of one of our Animal Welfare Officers during the busy summer months. We also suffered a minor zoonotic outbreak, which, thanks to the quick and clear protocols in place, was successfully contained and treated. Despite these setbacks, a total of 416 animals were adopted in 2021, including 187 cats, 32 dogs, 37 rabbits, 38 guinea pigs, 55 mice, 43 birds and 2 micro-pigs. Although this was a reduction when compared with the 2020 figures, this trend was echoed across the entire RSPCA network and despite of the downward trend, the Branch recorded the highest adoption figures in the RSPCA eastern region.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Animal numbers on shelter remained high, averaging around 180 animals in Branch care at any one time. We saw many multi-animal households where people had bred animals which had then become unmanageable, resulting in large numbers being signed over into our care at once. We saw an increase of 'lockdown animals' that were acquired during the original lockdown(s) and were handed over to rescue centres when people returned to work, many with behavioural issues. We also assisted with a multi-cat household welfare case, providing the RSPCA Inspectorate with evidence which led to successful prosecution in which the owner was banned from keeping animals. We have since found loving new homes for the cats from the property.

We received lots of media coverage in 2021, mainly for Peggy the deaf sheepdog and Bud the overweight parrot. This led to both live and pre-recorded interviews on various platforms, locally, countrywide and even international from radio, TV, magazines, newspapers and online. We also managed to gain coverage for our many mice along with other appearances for one-off stories of interest.

COVID-19 and Brexit unfortunately continued to impact our efforts to procure medical and animal supplies, with alternatives having to be found for when items became unavailable over a prolonged period. We managed to create partnerships with local Branches of Jolleys pet store and became part of the IAMS 'I AM HOME' project in which both companies donated animal food, toys and supplies. Where suitable, some of these supplies were used in-house to feed and enrich the lives of Branch animals. Anything we could not use was donated to other animal welfare charities including foodbanks who we worked closely with to supply the homeless and those in greatest need including the charity Norwich Best for Pets.

We continued to operate under our COVID-safe measures, with the Animal Welfare Team running virtual home visits and COVID-19 questionnaires, along with continuing our adoption home deliveries to mitigate the risk due to the pandemic. Animals entered Branch care via the RSPCA Inspectorate, as sick or injured animals (no.1 priority), via the RSPCA National Call Centre, through Branch collections/rescues, by way of local veterinary practices or as a stray/unwanted animal from the general public. Of the 571 animals admitted in 2021, 416 found loving new homes, 16 were reunited with their owners, 22 animals were released through our trap, neuter & release (TNR) programme, 14 animals were transferred to other facilities, with sadly 40 animals requiring euthanasia and 25 succumbing to their illness or injuries. We saw an increase of very sick animals entering Branch care, resulting in longer stays as the treatment required was often intensive and the recovery period much longer than usual.

The Animal Welfare Team continued to assist members of the public who were struggling to pay veterinary bills, more prevalent due to people having been placed on furlough leave the year before and during the lockdowns when redundancies were high. We still promoted responsible pet ownership and helped reduce the number of unwanted pets via our neutering schemes, with over 2,400 neutering and microchipping vouchers being issued for owned dogs, cats and rabbits. We also issued nearly 500 welfare vouchers to help animals to be seen by a veterinary surgeon. Veterinary practices started to feel the pet overpopulation boom brought on by COVID-19 and soon many vets were struggling to maintain capacity to even offer consultations, making it more difficult to get Branch animals seen. This resulted in a slight decline in welfare and neutering vouchers from 2020.

After the last few years of challenges, the Animal Welfare Team still managed to provide an exceptional level of animal welfare service to the Mid Norfolk and North Suffolk Branch area and we will continue to do so in 2022.

Shared Services – Anna Fehr-Foote (Head of Shared Services)

2021 was another strong year for the Shared Services Team as we continued our vital work of ensuring that the Branch operated smoothly, that staff and volunteers throughout the charity felt supported and that the Branch was promoted in a means that gave justice to our wonderful outputs.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

The year began with a celebration of the impact of the work of the Branch in 2020, with accessible infographics designed in-house and press releases distributed to local media. The stories were well received and led to several 'spin off' articles which led to numerous media appearances across radio, television and press, including internationally. The stories included 'Bud - the overweight parrot' and 'Peggy - the deaf sheep dog' – stories which led to an enormous amount of awareness about the Branch and much deserved praise. Digital communications for the Branch also went from strength to strength, with a new Impact page being created on the website as a means of demonstrating the value of the Branch and to facilitate the giving of donations. Communications across Facebook, Twitter, Instagram and our newsletter also continued to thrive with a mixture of adoption stories, wildlife advice, events, myth-busting and calls for adoptions being posted on a regular basis.

The reception area continued to be busy with a variety of different enquiries being made via phone and email. In 2021 we took an average of 412 enquiries a month (an increase of 70 since 2020) via phone and email on a variety of different subjects including wildlife advice, enquiries about our adoption and financial aid services, and enquiries relating to the RSPCA National Call Centre. To assess current levels of customer service, a feedback section was created using the Salesforce Customer Relationship Management system. This feedback will be used to evaluate performance and ensure that information given is relevant, current, and conveyed in an accessible and professional manner.

The Shared Services Team also undertook a brand-new project in 2021: to develop the Branch membership scheme to encourage additional new members to join. Led by the Shared Services Officer, a new membership package was created for members including newly designed materials, benefits, and a new administrative process to facilitate it. The membership package was launched officially at the first open day and Branch AGM at the Ashwellthorpe offices, an event which was a great success and helped to establish the Branch within the local community.

Community working and local partnerships was another key theme of the year, with the Shared Services Officer attending regular Charities United meetings as a means of facilitating collaborative working alongside other voluntary organisations. The Shared Services Officer was also the lead on our Age UK fostering initiative – a collaborative venture that matches Age UK service users with animals within our care. This partnership is a wonderful example of the ways in which, as an established reputable charity, we can work alongside other charities to create positive outcomes that fulfil our charitable objectives.

It is this drive for collaborative working that also led to the creation of the Shared Services project. Recognising that as a Branch we could offer support for the wider RSPCA network through policy sharing and consultancy, the Shared Services Team has been tasked with creating a smooth administrative function for this initiative. This will be one of the key focuses for 2022.

I am thrilled at the successes of the Shared Services Team in 2021 and sincere thanks are due to the Shared Services Officer and our Receptionist for ensuring that the performance of the team continued to be strong. The performance of the team is a testament to their hard work and commitment to the Branch.

Income Generation Performance – Kate Morgan (Head of Income Generation)

Having joined the Income Generation team as Head of Income Generation in the Autumn of 2021, I was delighted to be working alongside such a passionate and dedicated group of individuals, and I am very pleased to be reporting some of the highlights from what was yet another challenging but positive year for the Income Generation Team.

The impact of COVID-19 continued to be felt in the first four months of 2021, with our shops not reopening to the public from "Lockdown 3" until mid-April, which created a huge shortfall in our Quarter 1 income. Despite this setback, the hard work of the Retail Team over the rest of the year meant that the shops finished 2021 with a near 20% increase in overall income when compared with 2020, a fabulous result in the face of some very difficult trading conditions. Continuing this theme 2021 was also a great year for legacy income, with a 15% increase from 2020 figures, along with the Make a Smile lottery's first full year which had 500 members and generated over £4,000 of income in 2021.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

We were joined by our new Hospitality Manager in February, to see through our Dog-Friendly Café project to completion. This was going very well, until we received a damning fire report on our potential new café site that were ready to lease, meaning that we had to review our entire hospitality plan. This resulted in a change of direction to mobile catering instead, using the same business model, but scaled-back to a mobile setting, and which launched in late 2021. The search for a new suitable café site continues in the interim too.

Our Education & Events Officer revised and relaunched our education program in the Spring/Summer of 2021 as lockdown restrictions eased, and I am delighted to say that, as expected, the program was once more well-received by schools and adult recipients alike. The sessions have been increasing exponentially month by month, with the program being booked well into 2022 now. Alongside this, our 2022 events calendar is shaping up to be much busier than previous years, with several large events planned, including the Branch attending the 2022 Royal Norfolk Show for the first time ever, along with "Tea Pawties", Charity Golf Days, Wildlife Workshops, RSPCA 1 Fun Day, and of course Santa Paws at Christmas!

Finally, I would like to thank all of the Income Generation Team for their creativity, energy and positivity, which meant that we finished 2021 on a high and bodes well for an even more profitable 2022, enabling us to continue to support and carry out our vital animal welfare work.

FINANCE

Financial Overview

Net income has improved and is a deficit of £214,776 (2020: £368,647). This is in line with the Trustees' plans to reduce reserves through increased expenditure on furthering our charitable activity for the next few years. The total income for the Branch increased to £968,982 (2020: £949,299) with income from trading activities of £471,545 showing an increase of £72,367 over 2020 (£345,178) as a result of the dedication and commitment our staff and volunteers gave to keep our shops open as much as possible. This increased income offset the reduction in furlough and covid grants. We are disappointed that the income diversification to roll out a Dog Friendly Café did not proceed as expected and continue to assess opportunities broaden our sources of trading income. Despite the challenging economic environment, we have been especially thankful that donations and legacies have continued and remained broadly the same as the previous year.

Expenditure on charitable activities reduced by £106,012 over the year from £747,992 to £641,980. This is a welcome result of the good work undertaken during the year to improve value for money achieved from rehoming, with a greater emphasis on increasing the volume of animals fostered rather than boarded in commercial establishments. This continues the Trustees commitment to assess alternative ways of providing welfare services and ensure our operations are financially sustainable as we expect costs will increase in 2022 and beyond. The Trustees work hard to keep governance and support costs in line with the scale of the charity and are pleased to report that these costs have been reduced to £215,004 (2020: £247,100).

Reserves policy

At the end of the year Charity funds had decreased to £1,335,000 (2020: £1,473,000) and within this figure is £32,186 relating to restricted funds (2020: £38,140) to be used in the Suffolk East Coast area. The Trustees recognise that this is a substantial balance for a charity of our level of operations and plan to incur net expenditure on achieving our animal welfare objectives for the coming two years before reverting back to a break-even position. The Trustees monitor Free Reserves, which in our case is considered reserves excluding Fixed Assets, to manage the liquidity risk that we have sufficient readily accessible funds to pay future bills. Free Reserves increased by £71,373 to £903,642 despite the net expenditure in delivering our charitable objectives which was more than offset by the cash realised from the sale of the investment property during the year and a reduction in overall debtors. Whilst we plan for Free Reserves to decrease in the coming year, we aim to maintain a minimum of six months gross expenditure in Free Reserves and currently have more than 9 months. We hold no designated reserves.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Investment policy

We confirm that all investments both present and future have been or will be acquired in accordance with the powers available to the Trustees and all investments are assessed at least annually.

GOING CONCERN

The Branch has sufficient financial and cash reserves to meet its day to day funding requirements.

In assessing the appropriateness of the going concern assumption, the Trustees have prepared forecasts covering the period to 31 December 2022 and the following two years. Having regard to this the Trustees conclude it is appropriate for the financial statements to be prepared on a going concern basis.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees 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 of the for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on ...16th May 2022... and signed on its behalf by:

Lynn Yallop
Lynn Yallop
Chair

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Independent Examiner's Report to the trustees of Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 17 to 35.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity 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.



.....
I A Barlow FCCA
Sexty & Co
Chartered Certified Accountants and Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Date:
16th May 2022

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations, grants and legacies	2	511,842	-	511,842
Charitable activities	3	36,185	-	36,185
Other trading activities	4	417,545	-	417,545
Investment income	5	3,410	-	3,410
Total Income		968,982	-	968,982
Expenditure on:				
Raising funds	6	(536,439)	(5,339)	(541,778)
Charitable activities	7	(641,365)	(615)	(641,980)
Total Expenditure		(1,177,804)	(5,954)	(1,183,758)
Net income		(208,822)	(5,954)	(214,776)
Other recognised gains and losses				
Other recognised gains and losses		(3,650)	-	(3,650)
Net movement in funds		(212,472)	(5,954)	(218,426)
Reconciliation of funds				
Total funds brought forward		1,435,328	38,140	1,473,468
Funds from West Suffolk Branch part merger		80,000	-	80,000
Total funds carried forward	20	1,302,856	32,186	1,335,042

During the year the Royal Society for the Prevention of Cruelty to Animals Mid-Norfolk and North Suffolk Branch completed a part merger with the Royal Society for the Prevention of Cruelty to Animals West Suffolk Branch. Funds received have been allocated to general reserves and will be spent in line with the charity's objectives within the former Royal Society for the Prevention of Cruelty to Animals West Suffolk area. We anticipate the final balance of monies due will complete during 2022.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	545,244	1,334	546,578
Charitable activities	3	50,361	-	50,361
Other trading activities	4	345,272	(94)	345,178
Investment income	5	7,182	-	7,182
Other income				
Total Income		948,059	1,240	949,299
Expenditure on:				
Raising funds	6	(525,678)	(39,050)	(564,728)
Charitable activities	7	(730,246)	(17,746)	(747,992)
Donations to other Branches		(5,226)	-	(5,226)
Total Expenditure		(1,261,150)	(56,796)	(1,317,946)
Net income		(313,091)	(55,556)	(368,647)
Other recognised gains and losses				
Other recognised gains and losses		(34,315)	-	(34,315)
Net movement in funds		(347,406)	(55,556)	(402,962)
Reconciliation of funds				
Total funds brought forward		1,782,734	93,696	1,876,430
Total funds carried forward	20	1,435,328	38,140	1,473,468

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

**(Registration number: 206629)
Balance Sheet as at 31 December 2021**

	Note	Unrestricted £	Restricted £	2021 £	2020 £
Fixed assets					
Tangible assets	13	417,058	14,342	431,400	445,199
Investments	14	-	-	-	196,000
		<u>417,058</u>	<u>14,342</u>	<u>431,400</u>	<u>641,199</u>
Current assets					
Stocks	15	21,986	-	21,986	12,988
Debtors	16	240,600	10,219	250,819	152,317
Cash at bank and in hand		655,616	48,450	704,066	717,831
		<u>918,202</u>	<u>58,669</u>	<u>976,871</u>	<u>883,136</u>
Creditors: Amounts falling due within one year					
	17	(32,404)	(40,825)	(73,229)	(50,867)
Net current assets		<u>885,798</u>	<u>17,844</u>	<u>903,642</u>	<u>832,269</u>
Net assets		<u>1,302,856</u>	<u>32,186</u>	<u>1,335,042</u>	<u>1,473,468</u>
Restricted funds					
		-	32,186	32,186	38,140
Unrestricted funds					
		1,302,856	-	1,302,856	1,435,328
Total funds	20	<u>1,302,856</u>	<u>32,186</u>	<u>1,335,042</u>	<u>1,473,468</u>

The financial statements on pages 21 to 35 were approved by the trustees, and authorised for issue on

16th May 2022
..... and signed on their behalf by:

Lynn Yallop

.....
Lynn Yallop
Trustee

Stephen Read

.....
Stephen Read
Hon. Branch Treasurer

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Statement of Cash Flows for the Year Ended 31 December 2021

	2021	2020
	£	£
Cash flow from operating activities		
Net income / (expenditure) for the year	(218,426)	(402,712)
Depreciation of tangible fixed assets	35,662	26,258
(Increase) / decrease in investments	196,000	287,234
(Increase) / decrease in stock	(8,998)	(5,049)
(Increase) / decrease in debtors	(98,502)	(46,476)
Increase / (decrease) in creditors	22,360	(30,769)
	<hr/>	<hr/>
Net cash flow from operating activities	(71,904)	(171,514)
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(22,161)	(360,521)
Other income from investing activities	300	716
Receipts from sales of tangible fixed assets	-	-
Cash received from West Suffolk branch part merger	80,000	-
	<hr/>	<hr/>
Net cash flow from investing activities	58,139	(359,805)
Net increase / (decrease) in cash and cash equivalents	(13,765)	(531,319)
Cash and cash equivalents at 1 January	717,831	1,249,150
	<hr/>	<hr/>
Cash and cash equivalents at 31 December	704,066	717,831

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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.

Donations and legacies

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date and Head Office have confirmed the rights of the Branch to the gift. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 costs 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.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvements to property	Diminishing value method over 5 years
Equipment	25% on cost and 15% on cost
Fixtures and fittings	15% on cost
Motor vehicles	20% on cost

Investment properties

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is transferred to the Statement of Financial Activities as an unrealised gain or loss.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Branch does not acquire put options, derivatives or other complex financial instruments.

The main form of economic risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub-sectors.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase price if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

2 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	115,872	-	115,872	123,173
Legacies	225,438	-	225,438	197,234
Fundraising	18,413	-	18,413	14,888
Furlough grants	46,349	-	46,349	59,612
Council emergency Covid grants	105,770	-	105,770	150,671
Other grants	-	-	-	1,000
	<u>511,842</u>	<u>-</u>	<u>511,842</u>	<u>546,578</u>

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Rehoming	35,460	-	35,460	48,548
Education & advice	725	-	725	1,813
	<u>36,185</u>	<u>-</u>	<u>36,185</u>	<u>50,361</u>

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Trading income;				
Charity shop income	400,375	-	400,375	334,040
Other trading income	17,170	-	17,170	11,138
	<u>417,545</u>	<u>-</u>	<u>417,545</u>	<u>345,178</u>

5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Other investment income	3,410	-	3,410	7,182

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Other direct costs of generating voluntary income	7,043	-	7,043	6,366

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

b) Costs of trading activities

Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Costs of goods sold	24,097	-	24,097	37,875
Depreciation, amortisation and other similar costs	33,333	88	33,421	24,100
Staff costs - trading	284,947	-	284,947	293,596
Other direct costs of activities for generating funds	187,019	5,251	192,270	202,791
	<u>529,396</u>	<u>5,339</u>	<u>534,735</u>	<u>558,362</u>
		Unrestricted Direct costs £	Restricted Direct costs £	Total 2021 £
Costs of generating donations and legacies		7,043	-	7,043
Costs of trading activities		529,396	5,339	534,735
		<u>536,439</u>	<u>5,339</u>	<u>541,778</u>

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

7 Expenditure on charitable activities

	Note	Unrestricted funds	Restricted funds	Total	Total
		£	£	2021	2020
				£	£
Rehoming		250,339	-	250,339	343,391
Clinic & veterinary vouchers		37,251	-	37,251	45,415
Depreciation, amortisation and other similar costs		352	-	352	352
Staff costs - animal welfare		139,034	-	139,034	111,734
Governance costs	8	214,389	615	215,004	247,100
		<u>641,365</u>	<u>615</u>	<u>641,980</u>	<u>747,992</u>

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Staff costs - central services	122,839	-	122,839	121,943
Depreciation, amortisation and other similar costs	1,888	-	1,888	1,806
Other governance costs	89,662	615	90,277	123,351
	<u>214,389</u>	<u>615</u>	<u>215,004</u>	<u>247,100</u>

Included within other governance costs are independent examination costs of £1,866. (2020 - £3,435).

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>35,662</u>	<u>26,258</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

The amount expenses waived by the trustees during the year totalled £Nil (2020 - £Nil).

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

11 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	506,713	490,489
Social security costs	31,123	27,888
Pension costs	8,984	8,896
	<u>546,820</u>	<u>527,273</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Central services	4	4
Retail	18	19
Animal welfare	8	6
	<u>30</u>	<u>29</u>

Volunteer time is not quantified in the financial statements as it is impractical to reflect accurately. No employee received emoluments of more than £60,000 during the year.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity included £119,480 Wages and salaries (2020 - £123,296), £12,021 Social Security Costs (2020 - £12,187) and £2,700 Pension costs (2020 - £2,953).

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

12 Taxation

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

13 Tangible fixed assets

	Land and buildings £	Improvements to property £	Furniture and equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2021	357,247	3,274	50,626	118,449	529,596
Additions	-	9,190	12,971	-	22,161
Disposals	-	-	(540)	-	(540)
At 31 December 2021	<u>357,247</u>	<u>12,464</u>	<u>63,057</u>	<u>118,449</u>	<u>551,217</u>
Depreciation					
At 1 January 2021	-	57	40,707	43,633	84,397
Charge for the year	7,145	1,088	3,739	23,690	35,662
Depreciation eliminated on disposal	-	-	(241)	-	(241)
At 31 December 2021	<u>7,145</u>	<u>1,145</u>	<u>44,205</u>	<u>67,323</u>	<u>119,818</u>
Net book value					
At 31 December 2021	<u>350,102</u>	<u>11,319</u>	<u>18,852</u>	<u>51,126</u>	<u>431,399</u>
At 31 December 2020	<u>357,247</u>	<u>3,217</u>	<u>9,919</u>	<u>74,816</u>	<u>445,199</u>

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

14 Fixed asset investments

	2021	2020
	£	£
Investment properties	-	196,000
	<u> </u>	<u>196,000</u>

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2021	<u>196,000</u>
Disposal	
At 31 December 2021	<u>(196,000)</u>
Net book value	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>196,000</u>

There has been no valuation of investment property by an independent valuer.

The investment property was donated to the Branch during 2008. The donor resided in the property and had a 99-year lease at 10p per annum and paid for all outgoings.

The property was accounted for at market value of £125,000 in 2008. The property was revalued to £164,000 in 2015 and £235,000 in 2019.

The investment property was sold in March 2021 for £196,000, therefore the property was revalued to this amount at the year end.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

15 Stock

	2021	2020
	£	£
Stocks	21,986	12,988

16 Debtors

	2021	2020
	£	£
Trade debtors	25,277	1,668
Other debtors	127,642	70,282
Prepayments and accrued income	81,547	59,952
VAT recoverable	16,353	20,415
	<u>250,819</u>	<u>152,317</u>

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	36,608	31,930
Taxation and social security	9,632	7,987
Other creditors	8,620	6,763
Accruals	18,369	4,187
	<u>73,229</u>	<u>50,867</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Land and buildings		
Within one year	123,800	123,800
Between one and five years	249,625	313,625
More than five years	32,683	92,483
	<u>406,108</u>	<u>529,908</u>

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £8,984 (2020 - £8,896).

20 Funds

	Balance at 1 January 2021 £	Transfer of funds re part merger £	Incoming resources £	Resources expended £	Other recognised (gains)/losses £	Balance at 31 December 2021 £
Unrestricted funds						
General	1,435,328	80,000	968,982	(1,177,804)	(3,650)	1,302,856
Restricted funds						
Suffolk East Coach Branch	38,140	-	-	(5,954)	-	32,186
Total funds	1,473,468	80,000	968,982	(1,183,758)	(3,650)	1,335,042

Restricted funds balance relates to funds received from the Suffolk East Coach Branch when it merged with the charity on 1st September 2019. These funds are restricted to be used in the Suffolk area only.

21 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	417,058	14,342	431,400
Current assets	918,202	58,669	976,871
Current liabilities	(32,404)	(40,825)	(73,229)
Total net assets	1,302,856	32,186	1,335,042

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

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

22 Analysis of net funds

	At 1 January 2021	Cash flow	At 31 December 2021
	£	£	£
Cash at bank and in hand	717,831	(13,765)	704,066
Net debt	717,831	(13,765)	704,066

23 Related party transactions

During the year the charity made the following related party transactions:

Royal Society for the Prevention of Cruelty to Animals

(Head office of the charity)

During the year, the Branch made purchases of £7,580 (2020 - £8,643) from Head Office and paid £3,308 in HQ fees and contributions (2020 - £1,378). At the year end, the Branch owed Head Office £nil (2020 - £27).

The Branch received income of £225,438 for legacies (2020 - £197,234), £50,000 for house to house collections (2020 - £90,271) and £1,267 for donations and subscriptions (2020 - £2,407) all from Head Office.

During the year the Branch paid donations of £nil (2020 - £5,226) to support other RSPCA Branches.

At the year end, the Branch was owed £100,832 (2020 - £70,282) by Head Office. This relates to legacies which have been paid to Head Office, have met the conditions to be included as income in the Branch's accounts, but is yet to be paid over to the Branch. This was included within Trade Debtors at the year-end.

