

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

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REPORT OF THE TRUSTEES
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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Report of the Chair - Lynn Yallop (Chair of Trustees)

It is a privilege to introduce our Annual Report, which shows the continued increased scale of our Branch's impact on animal welfare and the effect that has had on the people who live in our communities.

Governance:

Our Trustee Board, which meets at least nine times a year, continues to harbour a wealth of expertise including finance, legal, change management, governance, internal control, risk management, marketing, people management, ESG and fundraising. And while we regrettably lost Jo Church as a Trustee during the year, we were delighted to have welcomed Gemma Taylor as a replacement Trustee who has been supporting our Income Generation Team with her input into our retail activities. John Pinnington remains as our President, and I was delighted that Wendy Dowding (one of our long-standing Trustees) accepted the position of Vice President during the year.

To further strengthen our resilience and future planning for the Trustee Board we have in place a formalised Trustee succession plan, and the first steps of that plan is Stephen Read taking on the Vice Chair role, Gavin Egmore as Vice Hon. Secretary and Glen Reynolds as Vice Hon. Treasurer - so all our key named positions have resilience baked in. In addition, our Trustees remain committed to working more effectively with our neighbouring Branches and the National RSPCA. I was delighted to have been elected as Vice Chair onto the RSPCA Eastern Regional Board and through this role I will continue to promote sharing services and expertise to enhance the wider benefit of our region's limited resources. I know, as a region, the 13 Branches can do more with less through cooperation and mutual learnings in order to serve the respective communities, i.e. shared services.

As with previous years we undertook an internal self-assessment of our performance and the key actions arising from that were around formalising staff succession planning (see above), reviewing our approach to equality and diversity and revisiting our values.

The Trustees have worked to transform our long-term financial and operational strategy and introduced a five-year financial plan that gives us confidence and early warning indicators to release a greater proportion of our reserves now to boost animal welfare. Thanks to this we will have accelerated £500,000 of spend on animal welfare by 2025 that would otherwise have been retained as reserves.

We also had an independent review of our Trustee board performance who commented that we were a highly professional and highly committed organisation and saw mergers, collaborations and greater efficiency as a means to achieve better animal welfare in the communities which we serve. It was observed that there was a clear trust in the Branch's executive leadership and a heavy emphasis on open and trustworthy communication. Recommendations were made around improvements the Branch could make when considering mergers and acquisitions.

Our results:

I am so proud of what the Branch has achieved, especially as we continue to live with the aftermath of the COVID-19 pandemic:

- Finance - such was the success of this year our revenue results meant that we fell into the £1m+ category of requiring a formal external audit.
- Communities - we entered into joint ventures with numerous veterinary practices, other charities and foodbanks.
- Shops - income generation increased by over 50% to £660,220.
- Education/public awareness - we provide over 2,000 education sessions.
- Animal stats - we rehomed 627 animals in the year.

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- Shared Services - automating procedures to support delivery of welfare services (CRM) and ensuring our operations are supported by up-to-date policies and procedures, which we consider lead the way.

We welcomed a new Retail Trading Manager, again to add resilience to our Income Generation Team and the impact this individual has made has already been noted in the performance of our Retail Team, including digital sales. It is testament to the amazing ingenuity, values, ethos and spirit of our entire Branch team that they continue to work as one united team to achieve our amazing results.

Our Team:

I have to say that I am incredibly fortunate that our CEO (Greg Brown) and Senior Management Team (Kate Morgan, Chloe Shorten and Anna Fehr-Foote) and supporting teams and volunteers make the Board's role much easier. It is testament to their skills, initiative, respect, and support for each other that all our services complement and work so effortlessly together.

We introduced staff surveys in the year and the first-year results exceeded my expectations and amongst that enthusiasm from staff I want to engender a culture where all members of the team feel their concerns and ideas are welcomed. This will continue to be an annual process which will be externally facilitated. Key actions for management to reflect on were enhanced benefits packages (not just financial), more volunteers, more communication across the team and more access to appropriate training.

2023:

We have several key initiatives planned for 2023 which include:

- **ESG:** Kicking off our transition to net zero, embarking on ways we can reduce our carbon footprint as well as reduce our impact on the environment.
- **Private Boarding Establishments:** Our Animal Welfare Team are going all out to expand the number of Private Boarding Establishments that we work with.
- **Additional Animal Welfare Services :** exploring mobile and static veterinary clinics.
- **Culture and Listening:** Annual staff surveys to ensure we give everyone the opportunity to share their thoughts and views and help us achieve a collaborative and listening culture that facilitates change.
- **Grants and Legacies:** This year will see a real focus on applying for grants and promoting and raising awareness on how legacies can make a difference to animals and their owners.
- **Partnerships:** We cannot thank enough the vets we work with, which is incredible given how difficult access to veterinary services has become within the UK. They go above and beyond to support our Branch and are integral to our success.
- **Shared Services:** Looking at how we can work more closely with our neighbouring Branches to learn from and support each other and this includes working collaboratively to celebrate the 200-year anniversary of the RSPCA in 2024.
- **Volunteers/Members :** We will be investing heavily in attracting and rewarding our volunteers, all of whom play a vital role in the success of our Branch activities and promoting our member benefits.
- **Dog-Friendly Café:** For those of you that know me well, I am still looking to set up a dog-friendly café and have set this as a goal for our Income Generation Team. We came so close to achieving this last year, but we could not agree terms with the landlord, however we are actively looking for the right premises to make this a reality.
- **National RSPCA:** I'm an enthusiastic supporter of the move from our current constitution the (RSPCA Branch Rules (2012), to a new Partnership Agreement with the National Society, and believe that these changes will have the capacity to unleash new ideas and ways of working to enhance how we deliver our services. We are also keen to continue our awareness programme, identifying the Branch being a charity in its own right and not a subsidiary of the National Society.

I know the entire Branch is super excited about what 2023 will bring and the continued opportunities that will make a real difference to animal welfare and communities in our patch, and along with the other Trustees I am confident we will see continued performance from the amazing Branch that is Mid Norfolk & North Suffolk.



Lynn Yallop (Chair of Trustees)

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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.

Public Benefit

Animals taken into Branch care for rehoming are health-checked, behaviour assessed, and receive veterinary treatment where required (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 to offset some of the animal care costs incurred), 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 alleviating 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 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 Branch also offers a pet food bank service to assist members of the public struggling to afford to feed their animals in the short term.

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 (2022) to have due regard to public benefit guidance published by the Charity Commission.

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OBJECTIVES AND ACTIVITIES

Volunteers

The Branch provides many varied volunteering opportunities for those who wish to support our work, including retail, fundraising, drivers, Trusteeship, home visiting, education, 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.

Branch Operations - Gregory Brown (Chief Executive Officer)

At the start of 2022 many of us were looking back on the impact of the Covid-19 pandemic, and looking forward with the hope that it would be a much better year. Unfortunately, the war in Ukraine and the subsequent impact on the cost of living added an additional financial strain, meaning that the Branch dealt with an unprecedented volume of requests for assistance from members of the public. These ranged from providing veterinary financial aid, to people who sadly were no longer in a position to keep their animals, to people who simply could not even afford to feed their animals.

All these factors meant that 2022 was the busiest year ever for the Branch, with over 750 animals being accepted into Branch care, and over 620 animals being adopted into loving new homes, which is something that we are very proud and privileged to be able to do.

Alongside this, our Animal Welfare Team issued hundreds of subsidised veterinary welfare and neutering vouchers to members of the public to ease the pressure on people looking after their animals in the face of challenging financial circumstances. We also supported the foodbanks in Norfolk and Suffolk with regular deliveries of animal food for pet owners to use and supplied our fellow animal welfare organisations with additional animal food to enable them to continue to do the fantastic work that they do too.

We recognise that bringing about positive animal welfare change is an issue that the RSPCA cannot solve on our own, so in conjunction with our fellow animal welfare organisations, we ran our first subsidised microchipping event since 2019. This was a big success with many cats, dogs and rabbits being implanted with microchips on the day. This is the start of several joint initiatives being carried out in the future, and we pledge to continue this partnership working throughout 2023 and beyond.

Whilst frontline animal welfare will always remain at the core of our work carried out, we also increased our education and awareness work in 2022 following a pause caused by the pandemic, with a primary focus on educating the public about good animal welfare and the work that we as your local Branch carry out. This was very popular with audiences across the 2,500 square miles that we cover, and we are confident that this proactive approach is having the desired effect of promoting the animal welfare message that is necessary to impact true positive change.

All our animal welfare and education efforts require significant funding to undertake, and we are so grateful for the tireless work of the Retail Team for their amazing work in generating much-needed income, along with the generous support that we receive from the public. As a result of this work, our Income Generation Team had their most successful year ever in 2022.

To ensure that all the great work of our field operations teams runs smoothly, we need strong communications, IT, HR and administrative support, offered by our Shared Services Team. Our decision to make our processes as digitally based as possible over the last five years has been a good one, and now means that the activities of the Branch run as effectively and efficiently, enabling all the positive outcomes I have mentioned across 2022 to happen.

Without the continued efforts from our dedicated staff and volunteers, and the wonderful generosity of our supporters, we would not be able to achieve anywhere near as much as we have for the animals across Norfolk and Suffolk - long may it continue!

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OBJECTIVES AND ACTIVITIES

Animal Welfare - Chloe Shorten (Head of Animal Welfare)

I am delighted to say that the Animal Welfare Team had our strongest year yet, with the team surpassing annual figures previously set by the Branch. An amazing 627 animals were adopted via the Branch in 2022 including 219 cats, 16 dogs, 115 avian, 163 aquatic, 105 rodent, 6 Mollusca, 2 livestock and 1 reptile. As a Branch we recorded the second highest adoption figures in the RSPCA Eastern Region. This was the result of the amazing work the Animal Welfare Team undertakes, who on many occasions had to react within minutes to help RSPCA Inspectors rescue animals.

Animal numbers in care remained high across 2022, averaging around 160 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 animals with behavioural issues and many more animals with injuries or diseases which people could not afford to treat.

Our pet foodbank scheme which assisted the public through COVID-19 scaled-up towards the end of 2022. We reached out to local foodbanks to provide substantial pet food donations, with our aim being to provide the Branch with a direct route to get pet food to those in need. The Branch also registered itself as a foodbank on the National RSPCA website and provided pet food drop-off services for those unable to get to a foodbank themselves.

Every year the RSPCA Mid Norfolk & North Suffolk Branch seems to be confronted with ever increasing challenges to achieve a positive outcome for animal welfare. This was again a dominant theme of 2022, with a shortage of vaccinations, shortages of veterinary staff across the UK, and the increasing cost of living all causing an increased number of animals being given up to animal welfare charities. We continued to have difficulty procuring medical and animal supplies, with alternatives having to be found for when items became unavailable over a prolonged period. To offset these challenges, we were very pleased to continue our partnerships with the local branches of Jolleys pet store and the IAMS 'I AM HOME' initiative, in which both companies donated animal food, toys and supplies to the Branch, for which we are very grateful.

Of the 776 animals admitted in 2022, 627 found loving new homes, 8 were reunited with their owners, 37 animals were released through our trap, neuter & release (TNR) programme, 24 animals were transferred to other facilities, with sadly 33 animals requiring euthanasia and 20 succumbing to their illness or injuries. This resulted in 93% of animals who entered Branch care leaving on a positive note. 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.

We promoted responsible pet ownership and helped reduce the number of unwanted pets via our subsidised neutering and veterinary treatment schemes. Over 90% of the 1,151 neutering vouchers issued for owned dogs, cats and rabbits have been redeemed at the time of writing, which is a fantastic uptake. We also issued nearly 400 welfare vouchers to help animals to be seen by a veterinary surgeon. We also held our first reduced cost microchipping event in conjunction with Vets4Pets Longwater, Cats Protection and Lost and Found Cats (Norwich) to encourage owners to microchip their pets. Many of these types of events will be run in 2023 and beyond.

The Animal Welfare Team managed to provide an exceptional level of animal welfare service to the Mid Norfolk & North Suffolk Branch area with some fantastic results towards positive welfare of the animals in our Branch area and we will continue to do so in 2023.

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

2022 was a year of change for the Shared Services Team as we sadly said goodbye to two long term team members and welcomed our new Receptionist.

The year began with a celebration of the excellent achievements of the Branch in 2021, with graphics designed in house showcasing our adoption, neutering, and financial aid statistics. Communications throughout the year continued to promote the work of the Branch and were also used to support the Income Generation Team with the various events and campaigns they had scheduled throughout the year.

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2022 saw the first year that the Branch attended the Royal Norfolk Show, requiring a high level of communications and design support. The Shared Services Team also assisted in promoting the Branch through various press releases throughout the year including a story about a cat trapped in a cupboard and a house of over 60 gerbils that came into Branch care. These stories made headlines in various local publications and reached as far as Plymouth leading to lots of public interest and success in finding the gerbils homes.

The reception area continued to be busy with a variety of different enquiries being made via phone and email. In 2022 we took an average of 453 enquiries a month (a monthly increase of 41 since 2021) via telephone 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. It also saw a substantial increase in enquiries about neutering vouchers (803 compared to 571 in 2021), but a decline in enquiries about adoptions, down from 832 in 2021 to 589 in 2022.

The Branch continued to receive positive media coverage in 2022 continuing with Peggy the deaf sheepdog and her story featuring on ITV's 'Love Your Weekend with Alan Titchmarsh'. The media stories continued when a house of 60+ gerbils were signed over into RSPCA care and continued through the year with various animal rescues stories including a cat abandoned in a kitchen and multiple cats dumped in crates covered in glue.

I am very pleased with the successes of the Shared Services Team in 2022, and the positive impact that our collaborative and supportive approach to working with the various teams in the Branch and the wider RSPCA network has had on animal welfare. My sincere thanks goes to all those involved and I look forward to it continuing in 2023, and beyond.

Income Generation - Kate Morgan (Head of Income Generation)

As we entered the new normal of 2022, our retail stores continued to grow sales and overall delivered the best sales and profits recorded in the Branch history. We also saw some changes within the Retail Team, welcoming new members of management in our Dereham and Norwich (Queens Road) shops. In August we also welcomed our new Retail Trading Manager, bringing a wealth of charity retail experience to the Branch.

It has been great to hold regular face-to-face retail meetings with the whole team at our new base in Ashwellthorpe, shaping the retail strategy for today's challenging climate. Overhead controls continue to be a key focus and I'm delighted to say we were able to secure a competitive fixed energy rate for the next five years. Gift Aid grew in line with retail sales and the instore processes improved with the introduction of a new digital platform. Our eBay performance continues to be a key focus and with some improvements made in the final months of 2022, we expect to see this continue into 2023.

Our Hospitality venture took an unexpected turn following the resignation of our Hospitality Manager in January and the mobile catering trailer having to be returned to the original supplier for some essential repairs. This unfortunately meant that we had to cancel our programme of events in 2022 and are reevaluating how we best approach hospitality overall.

Our Education & Events Manager delivered a comprehensive programme in 2022, raising awareness of the essential work we do as a local, independent, Branch of the RSPCA. Over 2,000 Education sessions were held across primary, junior, secondary schools and adult groups. We also visited career fairs and community groups too. A new 'Give Back' scheme was introduced to support our fundraising strategy.

In 2022 we were able to deliver a broad range of events, including local, regional, and national events. Our first ever charity golf day was held in April, followed by the annual RSPCA One Fun Day in June - a fantastic family event held at Centre Paws in Wymondham. We also attended the Royal Norfolk Show for the first time, taking the whole team to showcase the work we do and raise valuable awareness to those attending. We finished the year with the return of our Santa Paws event at the Forum in Norwich. To support this key objective, in June we introduced the role of Income Generation Assistant, a part time role supporting retail, education, events and all things fundraising!

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Finally, I would like to thank all the Income Generation Team and our wonderful volunteers for their creativity, energy, and positivity, which meant that we finished 2022 on a high and bodes well for an even more profitable 2023, enabling us to continue to support and carry out our vital animal welfare work.

FINANCIAL REVIEW

Financial overview

Net expenditure has increased to £201,550 (2021: £138,426) following greater spend on our core purpose of Animal Welfare provision. Whilst the surplus from trading activities improved markedly this was not sufficient to offset the reduction in grant income. We acknowledge sustainable finances are imperative and our medium-term plans move us toward break-even finances.

The total income for the Branch increased to £1,112,331 (2021: £968,982) with income from trading activities of £700,141 an increase of £264,183 over 2021 (£437,958) as a result of the dedication and commitment our staff, volunteers and supporters to access our pre-loved retail sales as much as possible. This increased income offset the reduction in furlough and COVID-19 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 to 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 increased by £85,705 over the year from £561,980 to £647,685. 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 further in 2023. 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 £208,847 (2021: £215,004).

Investment policy and objectives

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.

Reserves policy

At the end of the year Charity funds had decreased to £1,133,492 (2021: £1,335,042) and within this figure is £34,327 relating to restricted funds (2021: £32,186) to be used in the Suffolk East Coast area. The Trustees recognised that this is a significant balance for a charity of our level of operations. In 2020 we set out a three-year plan to accelerate expenditure on animal welfare to reduce reserves to a less cautious position and are on track to deliver this before reverting to a break-even financial position from 2024. We hold no designated reserves.

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 decreased to £736,806 (2021: £903,642) as planned. We expect Free Reserves to decrease in the coming year and then to stabilise around the equivalent of six months gross expenditure and currently have 7 months (2021: 9 months).

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 2023 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.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

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 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 microchip implantation, AMTRA RAMA CPD, small animal husbandry 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 undertook continuing professional development to maintain the Salesforce Administrator accreditation. This accreditation allowed for the internal building of several new bespoke sections on the CRM to support the growing needs of the Branch. Members of the Shared Services Team also completed fire warden duty and first aid training.

The Head of Income Generation and Retail Trading Manager attended the annual Charity Retail Association conference. 'Retail With Impact' was the focus of the conference and several concepts were subsequently rolled out across our retail sites. All members of the shops team also underwent first aid and fire safety training.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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 at least nine times per annum 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.

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

Governance

The Trustees meet at least nine times per annum and have a duty to identify and review the risks to which the charity is exposed, 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 2022, Trustees were appointed with skills in retail and e-commerce. 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 were quorate during the year. In addition to the regular monthly Trustee meetings, a separate meeting between the Trustees and Senior Management Team is held in the middle of the year to specifically discuss, plan and update the long-term strategy for the Branch.

Management

The Branch employed 30 members of staff in 2022, across eight sites in three different teams -Animal Welfare (veterinary provision, animal rehoming/adoptions and campaigns), Income Generation (retail, fundraising 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 2022 as part of their personal development, which fed into an annual appraisal of their performance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206629

Principal address

The Street
Ashwellthorpe
Norfolk
NR16 1EX

Trustees

Ms J Church (resigned 18.6.22)
Mrs W Dowding
G Egmore
J Faulkner
Mrs G Helsdon (resigned 18.6.22)
Mrs A Jackson-Nichols
J Pinnington
S Read
G Reynolds
Ms A Shepheard
Ms L Yallop
Mrs G Taylor (appointed 21.2.22)

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 09/06/2023..... and signed on its behalf by:

Lynn Yallop

.....
Ms L Yallop - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We considered the nature of the Charitable Company's industry and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act, Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the Charitable Company's rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing any correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 14/06/2023.....

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 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	371,204	2,141	373,345	493,429
Charitable activities					
Rehoming	5	37,063	-	37,063	35,460
Education & advice		793	-	793	725
Other trading activities	3	700,141	-	700,141	435,958
Investment income	4	989	-	989	3,410
Total		<u>1,110,190</u>	<u>2,141</u>	<u>1,112,331</u>	<u>968,982</u>
EXPENDITURE ON					
Raising funds	6	666,196	-	666,196	541,778
Charitable activities					
Animal welfare	7	647,685	-	647,685	561,980
Total		<u>1,313,881</u>	<u>-</u>	<u>1,313,881</u>	<u>1,103,758</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,650)</u>
NET INCOME/(EXPENDITURE)		(203,691)	2,141	(201,550)	(138,426)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,302,856</u>	<u>32,186</u>	<u>1,335,042</u>	<u>1,473,468</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,099,165</u></u>	<u><u>34,327</u></u>	<u><u>1,133,492</u></u>	<u><u>1,335,042</u></u>


The notes form part of these financial statements

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	12	382,344	14,342	396,686	431,400
CURRENT ASSETS					
Stocks	13	8,453	-	8,453	21,986
Debtors	14	259,926	-	259,926	250,819
Cash at bank		548,833	19,985	568,818	704,066
		<hr/>	<hr/>	<hr/>	<hr/>
		817,212	19,985	837,197	976,871
CREDITORS					
Amounts falling due within one year	15	(100,391)	-	(100,391)	(73,229)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		716,821	19,985	736,806	903,642
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<hr/>	<hr/>	<hr/>	<hr/>
		1,099,165	34,327	1,133,492	1,335,042
NET ASSETS					
		<hr/>	<hr/>	<hr/>	<hr/>
		1,099,165	34,327	1,133,492	1,335,042
FUNDS					
	17	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds				1,099,165	1,302,856
Restricted funds				34,327	32,186
				<hr/>	<hr/>
TOTAL FUNDS				<hr/>	<hr/>
				1,133,492	1,335,042

The financial statements were approved by the Board of Trustees and authorised for issue on 09/06/2023 and were signed on its behalf by:


.....
L Yallop - Trustee

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 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	(137,767)	(187,663)
Net cash used in operating activities		<u>(137,767)</u>	<u>(187,663)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,470)	(22,161)
Sale of intangible fixed assets		4,802	-
Sale of tangible fixed assets		198	299
Sale of fixed asset investments		-	(3,650)
Sale of investment property		-	196,000
Interest received		989	3,410
Net cash provided by investing activities		<u>2,519</u>	<u>173,898</u>
Change in cash and cash equivalents in the reporting period			
		(135,248)	(13,765)
Cash and cash equivalents at the beginning of the reporting period		<u>704,066</u>	<u>717,831</u>
Cash and cash equivalents at the end of the reporting period		<u><u>568,818</u></u>	<u><u>704,066</u></u>

The notes form part of these financial statements

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22	31.12.21
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(201,550)	(138,426)
Adjustments for:		
Depreciation charges	37,986	35,661
Losses on investments	-	3,650
Profit on disposal of fixed assets	(4,802)	-
Interest received	(989)	(3,410)
Decrease/(increase) in stocks	13,533	(8,998)
Increase in debtors	(9,107)	(98,502)
Increase in creditors	27,162	22,362
	<hr/>	<hr/>
Net cash used in operations	(137,767)	(187,663)
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	704,066	(135,248)	568,818
	<hr/>	<hr/>	<hr/>
	704,066	(135,248)	568,818
	<hr/>	<hr/>	<hr/>
Total	704,066	(135,248)	568,818
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these 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 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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.

Income

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

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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Tangible fixed assets

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

Improvements to property	- 20% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on cost

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

Stocks

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) method.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	168,348	115,872
Legacies	204,997	225,438
Grants	-	152,119
	<u>373,345</u>	<u>493,429</u>

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

	31.12.22	31.12.21
	£	£
Furlough grants	-	46,349
Council emergency Covid grants	-	105,770
	<u>-</u>	<u>152,119</u>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

3. OTHER TRADING ACTIVITIES		31.12.22	31.12.21
		£	£
Fundraising events		22,241	18,413
Shop income		660,220	400,375
Other trading income		17,680	17,170
		<u>700,141</u>	<u>435,958</u>
4. INVESTMENT INCOME		31.12.22	31.12.21
		£	£
Deposit account interest		989	3,410
		<u>989</u>	<u>3,410</u>
5. INCOME FROM CHARITABLE ACTIVITIES		31.12.22	31.12.21
		£	£
Rehoming	Activity Rehoming	37,063	35,460
Education and advice	Education & advice	793	725
		<u>37,856</u>	<u>36,185</u>
6. RAISING FUNDS			
Other trading activities		31.12.22	31.12.21
		£	£
Purchases		52,485	24,097
Staff costs		359,001	284,947
Other direct costs of generating voluntary income		5,000	7,043
Other direct costs of activities for generating funds		212,998	192,270
Depreciation		36,712	33,421
		<u>666,196</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 - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal welfare	438,838	208,847	647,685

8. SUPPORT COSTS

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs - central services	123,672	-	123,672	122,839
Depreciation	1,274	-	1,274	1,888
Audit	5,000	-	5,000	-
Independent examination	-	-	-	1,888
Other governance costs	78,901	-	78,901	88,411
	<u>208,847</u>	<u>-</u>	<u>208,847</u>	<u>215,004</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

Staff costs during the year were:	2022 £	2021 £
Wages and salaries	559,709	506,713
Social security costs	46,285	31,123
Pension costs	10,749	8,984
	<u>616,743</u>	<u>546,820</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:

	2022 No	2021 No
Central services	4	4
Retail	18	18
Animal welfare	8	8
	<u>30</u>	<u>30</u>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. STAFF COSTS - continued

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 £147,245 Wages and salaries (2021 - £119,480), £16,152 Social Security Costs (2021 - £12,021) and £3,544 Pension costs (2021 - £2,700).

11. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	493,429	-	493,429
Charitable activities			
Rehoming	35,460	-	35,460
Education & advice	725	-	725
Other trading activities	435,958	-	435,958
Investment income	3,410	-	3,410
Total	<u>968,982</u>	<u>-</u>	<u>968,982</u>
EXPENDITURE ON			
Raising funds	536,439	5,339	541,778
Charitable activities			
Animal welfare	561,365	615	561,980
Total	<u>1,097,804</u>	<u>5,954</u>	<u>1,103,758</u>
Net gains/(losses) on investments	<u>(3,650)</u>	<u>-</u>	<u>(3,650)</u>
NET INCOME/(EXPENDITURE)	(132,472)	(5,954)	(138,426)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,435,328	38,140	1,473,468
TOTAL FUNDS CARRIED FORWARD	<u><u>1,302,856</u></u>	<u><u>32,186</u></u>	<u><u>1,335,042</u></u>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
NORTH SUFFOLK BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2022	357,247	12,464	63,057	118,449	551,217
Additions	-	-	3,470	-	3,470
Disposals	-	-	(462)	-	(462)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	357,247	12,464	66,065	118,449	554,225
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 January 2022	7,145	1,146	44,203	67,323	119,817
Charge for year	7,145	2,830	4,321	23,690	37,986
Eliminated on disposal	-	-	(264)	-	(264)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	14,290	3,976	48,260	91,013	157,539
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 December 2022	342,957	8,488	17,805	27,436	396,686
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	350,102	11,318	18,854	51,126	431,400
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. STOCKS

	31.12.22 £	31.12.21 £
Stocks	8,453	21,986
	<hr/>	<hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	6,050	25,277
Other debtors	133,710	127,642
VAT	23,409	16,353
Prepayments and accrued income	96,757	81,547
	<hr/>	<hr/>
	259,926	250,819
	<hr/> <hr/>	<hr/> <hr/>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.22	31.12.21
	£	£
Trade creditors	57,764	36,608
Taxation and social security	13,414	9,632
Other creditors	29,213	26,989
	<u>100,391</u>	<u>73,229</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.22	31.12.21
	£	£
Within one year	114,717	123,800
Between one and five years	301,200	249,625
In more than five years	154,559	32,683
	<u>570,476</u>	<u>406,108</u>

17. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,302,856	(203,691)	1,099,165
Restricted funds			
Suffolk East Coast Branch	32,186	2,141	34,327
TOTAL FUNDS	<u>1,335,042</u>	<u>(201,550)</u>	<u>1,133,492</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,110,190	(1,313,881)	(203,691)
Restricted funds			
Suffolk East Coast Branch	2,141	-	2,141
TOTAL FUNDS	<u>1,112,331</u>	<u>(1,313,881)</u>	<u>(201,550)</u>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,435,328	(132,472)	1,302,856
Restricted funds			
Suffolk East Coast Branch	38,140	(5,954)	32,186
TOTAL FUNDS	<u>1,473,468</u>	<u>(138,426)</u>	<u>1,335,042</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	968,982	(1,097,804)	(3,650)	(132,472)
Restricted funds				
Suffolk East Coast Branch	-	(5,954)	-	(5,954)
TOTAL FUNDS	<u>968,982</u>	<u>(1,103,758)</u>	<u>(3,650)</u>	<u>(138,426)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,435,328	(336,163)	1,099,165
Restricted funds			
Suffolk East Coast Branch	38,140	(3,813)	34,327
TOTAL FUNDS	<u>1,473,468</u>	<u>(339,976)</u>	<u>1,133,492</u>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS MID NORFOLK AND
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,079,172	(2,411,685)	(3,650)	(336,163)
Restricted funds				
Suffolk East Coast Branch	2,141	(5,954)	-	(3,813)
TOTAL FUNDS	<u>2,081,313</u>	<u>(2,417,639)</u>	<u>(3,650)</u>	<u>(339,976)</u>

18. RELATED PARTY DISCLOSURES

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 £nil (2021 - £7,580) from Head Office and paid £nil (2021 - £3,308) in HQ fees and contributions. At the year end, the Branch owed Head Office £1,239 (2021 - £nil).

The Branch received income of £204,997 for legacies (2021 - £225,438), £50,000 for house to house collections (2021 - £50,000) and £2,041 for donations and subscriptions (2021 - £1,267) all from Head Office.

At the year end, the Branch was owed £82,257 (2021 - £100,832) 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 as the year-end.

Trading subsidiary

During the year, the following cross charges were made between the Branch and the Trading subsidiary:

Stock - £5,351

Vehicle costs - £266.

At the year end, the Branch was owed £33,840 by the Trading subsidiary.

ROYAL SOCIETY FOR THE PREVENTION OF
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	168,348	115,872
Legacies	204,997	225,438
Grants	-	152,119
	373,345	493,429
Other trading activities		
Fundraising events	22,241	18,413
Shop income	660,220	400,375
Other trading income	17,680	17,170
	700,141	435,958
Investment income		
Deposit account interest	989	3,410
Charitable activities		
Rehoming	37,063	35,460
Education and advice	793	725
	37,856	36,185
Total incoming resources	1,112,331	968,982
EXPENDITURE		
Other trading activities		
Purchases	50,648	24,097
Fundraising - Event costs	1,837	-
Wages	359,001	284,947
Other direct costs of generating voluntary income	5,000	7,043
Other direct costs of activities for generating funds	212,998	192,270
Freehold property	7,145	7,145
Improvements to property	2,830	671
Fixtures and fittings	4,321	4,156
Motor vehicles	22,416	21,449
	666,196	541,778
Charitable activities		
Wages	139,477	139,034
Carried forward	139,477	139,034

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ROYAL SOCIETY FOR THE PREVENTION OF
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Brought forward	139,477	139,034
Pensions	2	-
Rehoming	144,091	250,339
Clinic and veterinary vouchers	155,268	37,251
Motor vehicles	-	352
	<hr/>	<hr/>
	438,838	426,976
 Support costs		
Other		
Hire of plant and machinery	10,061	4,851
Telephone	10,089	8,512
Postage and stationery	3,455	3,558
Irrecoverable VAT	747	15,277
Charges	10,234	5,937
Equipment	-	130
Advertising and promotion	2,323	676
Staff and volunteer recognition	1,104	926
RSPCA HQ fees and contributions	-	3,308
Legal and professional fees	5,057	4,248
Consultancy fees	6,769	4,920
Bookkeeping fees	33,003	27,198
Subscriptions, licences and maintenance	4,901	2,692
Sub contractor fees	-	280
IT hardware maintenance	-	6,645
Sundry expenses	960	1,119
Motor vehicles	1,274	1,888
Loss on sale of intangible fixed assets	(4,802)	-
	<hr/>	<hr/>
	85,175	92,165
 Governance costs		
Wages	123,672	122,839
Exceptional items	-	(80,000)
	<hr/>	<hr/>
	123,672	42,839
 Total resources expended	<hr/>	<hr/>
	1,313,881	1,103,758
 Net expenditure before gains and losses	<hr/>	<hr/>
	(201,550)	(134,776)
 Realised recognised gains and losses		
Carried forward	(201,550)	(134,776)

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ROYAL SOCIETY FOR THE PREVENTION OF
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22	31.12.21
	£	£
Realised recognised gains and losses		
Brought forward	(201,550)	(134,776)
Realised gains/(losses) on fixed asset investments	-	(3,650)
	<hr/>	<hr/>
Net expenditure	<u>(201,550)</u>	<u>(138,426)</u>

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