



RSPCA

MID NORFOLK & NORTH SUFFOLK BRANCH

Trustees' report and accounts

2023

Foreword from the Chair

It is my pleasure to present the Trustee' report and accounts for 2023. As we reflect on the past year, I am filled with immense pride for the initiative, dedication and compassion displayed by our staff, volunteers, and supporters. Together, we have made a significant difference in the lives of countless animals in need, their owners and the wider people in our area through our education, awareness and other support activities.



Our Achievements

Animal Rescue and Rehoming

This year, we successfully rescued, provided veterinary care to, and rehomed 502 (2022: 749) animals, including cats, dogs, rabbits, small furries, reptiles, birds and fish. We provided them with essential veterinary care, love, and a safe haven until they found their forever homes.

Animal Welfare Prevention

We helped 1,259 (2022: 1,110) people have their animals neutered and issued 367 (2022: 391) welfare vouchers to help owners fulfil their animal's veterinary needs. We also continued our programme, first introduced in 2022, to offer reduced cost microchipping to pet owners.

“We remain committed to raising awareness about responsible pet ownership, animal welfare issues, and the importance of adopting animals from shelters.”

Community Outreach

We remain committed to raising awareness about responsible pet ownership, animal welfare issues, and the importance of adopting animals from shelters. We delivered education sessions to 8,650 (2022: 3,943) people across schools, adult and community groups. We do this as part of our preventative work to raise awareness and foster a more compassionate community.

Challenges and Opportunities

The past year presented its challenges. Cost of living has hit us hard with our costs increasing significantly, specifically veterinary care and medicines. It has been a challenge to access both and we are indebted to our closest veterinary partners for standing with us when times are difficult. We also experienced an increase in animals being surrendered and additionally requiring greater veterinary intervention due to economic hardship. We are pleased to have increased our support for pet food banks. However, we remain steadfast in our commitment to our purpose.

We are actively exploring new opportunities to expand our reach and impact, looking to share costs with nearby RSPCA Branches, introducing greater corporate sponsorship and giving, together with a renewed focus on applying for grants.

Financial Summary

We are grateful for the generous support of our donors, which allows us to continue our vital work. This year, we achieved income of £1,272,988, enabling us to cover animal boarding fees, veterinary costs and food for animals, support staff and volunteers. We are committed to ensuring responsible financial management, value for money and transparency. We keep reserves to a minimum and believe we should do what we can today rather than hold excess reserves back just in case. Therefore, we aim to spend most of what we receive in the same year.

Looking Forward

I am confident that with your continued support we will continue to make a positive impact on the lives of animals in need. We are committed to building on our achievements and striving for a future where every animal has a chance to lead a happy and healthy life.

Thank You

On behalf of the board of Trustees, staff, volunteers, and the animals we serve, I express my sincere gratitude to each and every one of you for your invaluable contribution to the RSPCA Mid Norfolk & North Suffolk Branch.



Stephen Read
Chair of Trustees

In 2023,
we found homes for
421 Animals

1 Fish

2 Rats 2 Sheep

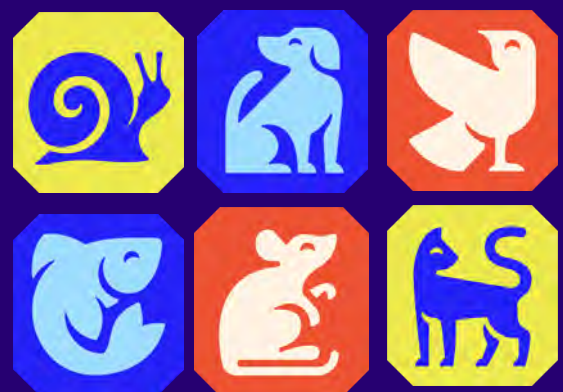
4 African Land Snails

5 Turtles 6 Hamsters

16 Mice 18 Guinea Pigs

27 Rabbits 36 Dogs

114 Birds 190 Cats



Chief Executive's Report

As in 2022, the increased cost of living continued to have a severe impact on animal welfare. The Animal Welfare Team dealt with a very high volume of requests for assistance from members of the public, ranging from financial aid towards veterinary costs and/or subsidised neutering of their animals, to people who sadly were no longer in a position to keep their animals, to people who simply could not afford to even feed their animals.



We are quickly becoming recognised as a progressive partner for schools across Norfolk and Suffolk, praised for our expertise and engaging environmental awareness workshops.

As part of our continued efforts to support families and their pets who struggle with increased costs, we increased our support to the foodbanks in Norfolk and Suffolk. Regular deliveries of animal food for pet owners to use, along with supplying our fellow animal welfare organisations with additional animal food to enable them to continue to do the work that they do, meant we assisted four times more pet food banks this year, and we will continue to do so in the future.

Whilst frontline animal welfare will always remain at the core of the work the RSPCA carries out, we also continued to educate the public about additional ways to improve animal welfare, and in 2023 we focused on greatly improving sustainability. We envision a future where compassion intertwines with sustainability, and we can work together towards building an eco-conscious society where all animals can thrive. By championing sustainable living, we are not only advocating for the animals we care for, but also recognising the importance of preserving the environment around us for future generations to benefit from.

We believe it is our responsibility to deliver this type of environmental programme within our region. We are blessed to work in an area that includes two National Landscapes (the Norfolk Coast and the Suffolk Coast & Heaths) with their deep history, diverse marine life, and blue flag beaches; the Broads National Park that boasts more than a quarter of the UK's rarest wildlife and the rich, rural countryside and urban areas between.

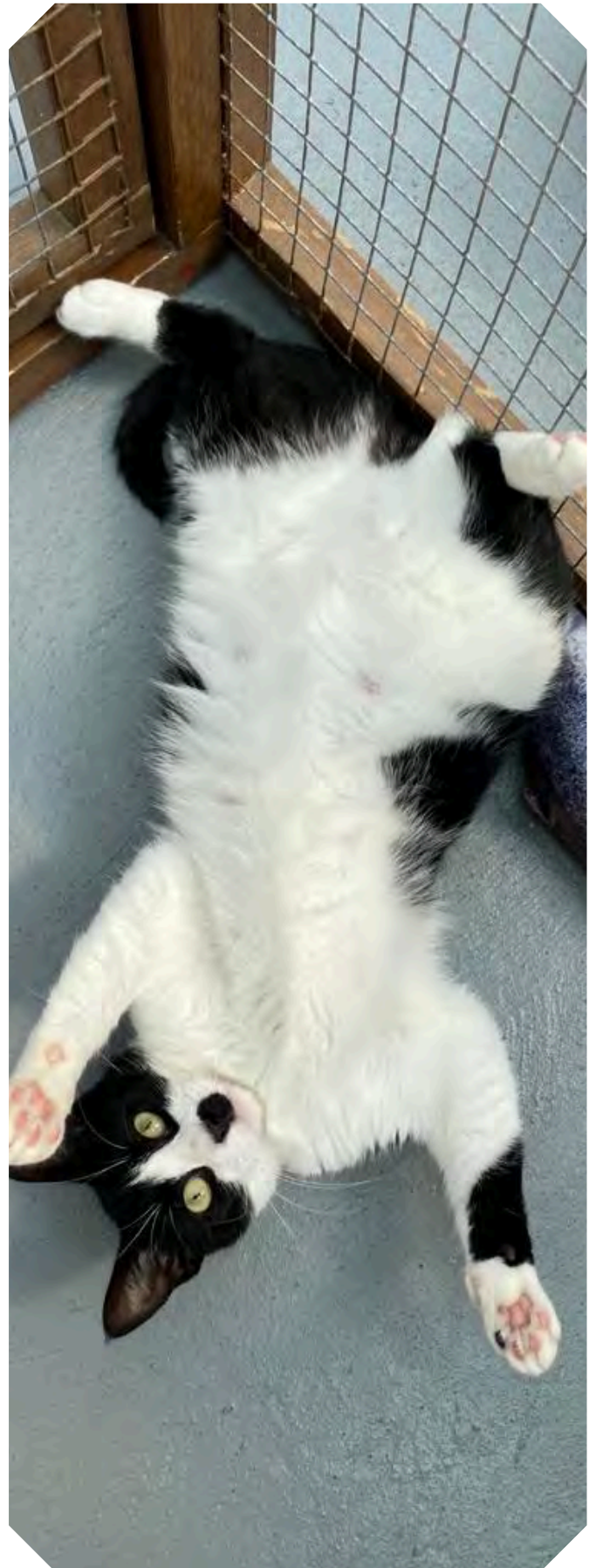
“We envision a future where compassion intertwines with sustainability and we can work together towards building an eco-conscious society where all animals can thrive.”

A challenge for the Branch is differentiating that we are a local, independent charity who operate separately to the National RSPCA. Whilst we work collaboratively with the National RSPCA on certain projects, we have our own charity number, board of Trustees, constitution and are wholly responsible for generating our income. There remains a challenge around communicating this to the wider public, especially our impact at a local level, and this is something that we will look to invest in towards getting this message across further in 2024.


Like other charities and businesses, the increased cost of living unfortunately had an impact on the overall running costs incurred by the Branch, with the condition and health of animals coming into our care being far worse than seen in previous years, and the resulting costs to bring the animals back into good health being much higher than ever before, requiring significant funding to undertake.

Thankfully, our wonderful supporters, along with the incredible work of our Income Generation Team and the tireless efforts of our seven shops went some way to cushioning these increased costs. To further mitigate against increased expenditure due to rising costs, greater diversification of our income generation streams will be a key focus for the Branch in 2024 – which will be our 60th Anniversary year.

This will ensure that we can continue to provide a high level of service to the animals (and their owners) across our Branch area.



Gregory Brown
Chief Executive Officer



“You have been very good when I needed you. My parrot is feeling better because you were able to help me as you did with my hamster. Thank you for all that you do.”

Felicity, Financial Aid Recipient



What We Do

We are a local, independent Branch of the RSPCA. Our objective is to use all lawful means to prevent cruelty, promote kindness and alleviate suffering of animals across the 2,500 square miles that we cover in Norfolk and Suffolk.

We are a collective of passionate staff and volunteers managed by a strong and effective Board of Trustees. We exist to help pet owners and local animals through our education and outreach programmes, adoption and rehoming, financial aid and our reduced cost microchipping and neutering schemes.

We receive no government funding and rely solely on the generosity of our supporters and members of the public to help continue our vital work of rescuing, rehabilitating, rehoming and ultimately improving the lives of the thousands of animals (and their owners) that we help yearly for the better. As we approach our 60th anniversary in 2024, we have been busy changing the way we do things behind the scenes, and we now feel we are in a robust position to move forward with OUR passion and commitment to do more for animals and people in the communities that we serve.



Our Vision

Is that the community we serve is one where all animals are respected and treated with kindness and compassion.

Our Mission

To raise awareness, provide practical support and demonstrate compassion in order to deliver excellent animal welfare in our Branch area.

Our Values

We are honest

The commitment to our cause is palpable, driving us to go above and beyond in supporting our local Branch area. We consistently provide a high level of honest animal welfare, ensuring that our services support both animals and humans alike.

We are passionate

We work tirelessly to deliver the best possible care for animals and people within our Branch area. Each volunteer and staff member is committed to providing the best care possible for those in need of our services. We're passionate about delivering education as a form of prevention within the communities we work.

We are progressive

We are consistently looking for new ways to support our community, the animals and people within it. We want to provide forms of prevention as part of our charity, supporting animals and people in developing key animal care skills to eliminate the need for certain elements of our current work. We look towards the future and visualise how we want our Branch area to be.

Our Personality

Our dedicated approach to animal welfare allows us to provide the best possible service to animals in need. With a wealth of knowledge in animal care, we are a trusted source of expertise throughout our Branch area. Honesty is the heart of our Branch, driving us to deliver support to all those in need. We are dedicated to educating people within our Branch area with our forward-thinking knowledge. Our commitment to animals extends beyond the ordinary, offering help emotionally and practically to pet owners as well animals. Our transparent approach ensures that people in our Branch area have the utmost confidence in our expertise, the support we provide and the services we undertake. Our dedication, where we work tirelessly in giving to our community. Continually aiding in education, financial and practical support to pet owners, schools and community groups.

Our 2023 Achievements

1,259

neutering
vouchers issued



376

veterinary bills
assisted with



421

animals adopted
into loving homes



5,435

people supported by
our reception team

57

members of the
public benefitted by
our pet food bank



26

tons of clothing
saved from going
to landfill



25,024

books sold in our
charity shops



8,000+

people reached
through our
education sessions

“Happy to organise around our schedule, and was very thorough. It also gave us a good chance to ask additional questions, and as a first time cat owner put my mind at ease. The cattery was lovely, and the staff amazing. It was a seamless process and we felt supported every step of the way...”

Sarah, Recent Adopter



Structure, governance & management

Charity Constitution

The Mid Norfolk & North Suffolk Branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) was founded in 1964 and is a separately registered Branch of the RSPCA (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 West, across to Lowestoft in the East and as far south as Snape – an area more than 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). It is registered in England and Wales (no. 206629)

Board of Trustees' Statement of Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland – United Kingdom Generally Accepted Accounting Practice).

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 (2022), 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.

Equality, Diversity & Inclusion

We strive to ensure that everyone, regardless of ability, age, culture, ethnicity, faith, sex, gender, gender expression, gender identity, socio-economic background, race or sexual orientation has the opportunity to reach their full potential with dignity within the Branch. This applies to all team members, both paid and voluntary and is crucial in our contribution towards a more inclusive society where everyone's rights are protected, and everyone's voice is heard.

We have trained mental health first aiders in the team and Equality, Diversity & Inclusion and Whistleblowing policies to support our culture. Progress is monitored through employee and Trustee surveys where feedback is addressed and actioned. More importantly, we feel that it's "how" we go about inclusion and diversity that makes the difference.

People

The Branch employed 30 members of staff in 2023, across eight sites in three different teams – Animal Welfare, Income Generation and Shared Services.

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 regular 1:2:1 meetings with their manager in 2023 as part of their personal development, which fed into an annual appraisal of their performance.

In conjunction with this, we feel that all staff should be remunerated fairly. In setting appropriate remuneration levels, due regard is given to the potential financial impact to the charity of loss of key staff and therefore retention of good staff is considered essential. All staff, regardless of age and role, are paid above the National Living Wage.

Volunteers

The Branch provides many varied volunteering opportunities for those who wish to support our work, including retail, fundraising, 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 to build confidence, especially if they are unemployed or seeking a new role in the future.



Board of Trustees (and Sub Committees)

The Trustees 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, appointing new Trustees who bring with them a relevant experience to fill any skills gaps on the Board. Each Trustee completes an annual self-assessment and is required to sign a declaration that confirms their commitment and ability to act in the role as a Trustee of the Branch.

"I enjoy meeting customers and engaging in conversations with them...I am learning new stuff every day."

Stephanie, Shop Volunteer

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

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.

New Trustees are recruited based on skills and are appointed either from their membership of the RSPCA National Society, or via co-option onto the committee. Potential Trustees are interviewed, and observe a committee meeting, 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.

The Trustees have delegated more detailed discussion on the work of the Branch to a Finance, Risk and Investment Committee, a Human Resources Committee and a Salaries and Rewards Committee. In 2024 all three committees were consolidated into a single Finance, Salaries and Human Resources Committee.

Safeguarding

We work to make a positive contribution to a strong and safe community and recognise the right of every individual, employee, volunteer, customer, and donor, to stay safe. Through a robust policy, partnered with trained Safeguarding Champions, we undertake our responsibilities to protect staff, volunteers, children, younger people and/or adults at risk and respond to any concerns appropriately.

Sustainability

The Branch aims to minimise the environmental impact of our operations wherever possible. We strongly believe in the relationship between reducing our carbon footprint, protecting the environment and improving animal welfare. This is why we have a responsibility to educate others on this intrinsic relationship, to protect animal habitats, especially in and around the coastal areas of Norfolk and Suffolk that we cover.

We have introduced practices and processes to meet our sustainability objectives including responsible sourcing of products used, reducing waste, and increasing recycling where possible, and reducing our energy consumption – with a move to solar power in our HQ and a phased replacement of our aging vehicle fleet with a PHEV fleet planned by 2026.

We ensure that all employees and volunteers enact these practices, all managers (including Trustees) endorse and support these practices, and all employees, volunteers, and stakeholders feel encouraged to suggest ways of improving these practices to further reduce our environmental impact.

**“I’m enjoying volunteering
alongside a team with compassion
for animals at its heart.”**

Jo Church, Trustee

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Number 0303 040 1565

raise aw
on in or
The practice
Excellent a

Jo Church
Trustee

Charitable Activities for the Public Benefit



Animals taken into Branch care for rehoming are health-checked, behaviourally assessed, and receive veterinary treatment where needed (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.

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.



Alongside direct frontline animal welfare work, the Branch education programme supports our frontline animal welfare work, bringing a positive animal welfare message in 2023 to over 8,500 children, young people, and adults on improving the lives of their current family pets and to ensure their future commitment to being caring pet owners. We are proud to provide this preventative action and firmly believe that a better understanding of animal welfare does reduce the number of incidents of animals needing to be taken into care. We are keen to continue to promote preventative activities as well as provide reactive care and rehoming services.

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.

I don't think any improvements can be made I was met with understanding and no judgement which was amazing when I'm a person who finds it difficult to ask for help.

David, Pet Food Bank User



Risk Management

	Risk	Mitigation
Compliance & Legislation	Risk of illness, injury or death of staff, volunteers and the public through breaches of H&S law and/or a lack of sufficient practices or non-compliance.	Trustees and staff are aware of their statutory and legal responsibilities and keep policies and knowledge current. Annual licensing requirements are regularly reviewed to ensure compliance with the relevant authority.
Environmental & External	Risk of damage to our reputation and public perception, which could result in financial losses and a negative impact on our service delivery.	A working group of staff, volunteers and Trustees assess and propose ideas to enhance our green credentials. Our retail items are mostly pre-loved, and we provide a service for local people to donate goods for reuse. Unsold stock is also sent for recycling wherever possible. We encourage Working from Home where practical.
Financial & Fraud	The Branch lacks future financial sustainability that might prevent the delivery of animal welfare services.	A robust financial management function and internal financial controls to mitigate against future risk flag any early warning indicators. A new Anti-Fraud, Bribery & Corruption Policy, Whistleblowing Policy and Serious Incident Policy form part of the fraud prevention measures.
Governance	Non-compliance with key internal and external regulation exposes the Branch to financial loss, reputational damage, a lack of Trustees and an inability to deliver our services.	Risk leads and functions are in place to own and manage risk and compliance. Policies, frameworks and support are available to enable risk management and compliance. Risks are regularly reviewed at operational and Trustee meetings.
Operational	Failure of partners to comply with contractual obligations and partnership working could result in financial losses, reputational damage and disruption to service delivery, resulting in poor animal welfare outcomes for Branch animals.	Strong service level agreements are in place, accompanied by excellent relationships with business partners. Appropriate insurance is in place to protect property, buildings, employment and public liability.

Fundraising Governance

Only fundraising that does not require licence is undertaken by the Branch, with 3rd parties fundraising on our behalf via door to door (National RSPCA) and the Make a Smile Lottery (St. Helena Hospice).

Related Parties

The Branch has a wholly owned trading subsidiary, RSPCA Mid Norfolk & North Suffolk Branch Trading Ltd, a company registered in England and Wales number: 13729846. Its objective is to raise additional funds that the parent charity could not otherwise access and donate excess profits from these activities to the parent to further its charitable activities.

As an independent local Branch of the RSPCA, the Branch works with the National Society to adopt best animal welfare practices. At a local level we have strong working relationships with the RSPCA Inspectorate, and our RSPCA Branch neighbours, both in East Anglia and beyond.

We also work with other local animal welfare organisations on joint projects, such as pet microchipping events, feral cat trap, neuter & return programmes and work experience training for future animal welfare students.



Financial Review

Previously the Trustees had agreed to make use of excess reserves to deliver on our purpose now, and not in the future. With COVID-19 and the increased cost of living that meant we were able to continue a high level of animal welfare at a crucial time. 2023 marks the end of this period of spending more than our income and from 2024 we will return to planning our services to make a surplus. The table below provides a summary of the Statement of Financial Activities and demonstrates this previous investment in service delivery:

	2023 £k	2022 £k	2021 £k	2020 £k	2019 £k
Total Income	1,273	1,051	969	949	774
Total Expenditure	1,465	1,314	1,107	1,352	1,143
Net Income/ (Expenditure)	(192)	(263)	(138)	(403)	(369)

Statement of Financial Activities

Net expenditure has decreased to £192,502 (2022: £262,977) 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 £1,272,988 (2022: £1,050,904) with income from trading activities of £785,715 an increase of £85,574 over 2023 (£700,141) as a result of the dedication and commitment our staff, volunteers and supporters to access our pre-loved retail sales as much as possible. 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 £54,639 over the year from £681,655 to £736,294. 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 2024.

Reserves

At the end of the year the reserves of the Charity had decreased to £784,797 (2022: £977,299). Within this figure is £nil relating to restricted funds (2022: £34,327) for application to activities in the Suffolk East Coast Branch area. Unrestricted reserves are funds that are expendable at the discretion of the Trustees in furtherance of the charity's objects. They are made up of:

- **Designated funds (£370,750)**

A permanent designated fund is matched to fixed assets, as these cannot be quickly utilised to realise cash in the event this is required and continue operations as a going concern. It is therefore excluded from the free reserves calculation. The Trustees are looking to propose a designated fund for approved capital expenditure, commitments and investment in future strategic projects.

As at 31 December 2023, the balance of designated funds was £370,750.

- **General funds (£414,047)**

Free reserves are calculated as total funds, less restricted reserves and designated funds. The Board reviewed the reserves policy during the year and free reserves will continue to be held for the following reasons:

- to meet working capital requirements
- to fund strategic initiatives over the three-year planning period
- as an 'adversity' or continuity reserve – to protect the Branch against unplanned adverse events

Consideration has been given to the level of reserves required to meet the risk in each of these categories and the following target levels have been agreed:

- a working capital reserve of between £100,000 and £200,000
- a continuity reserve of £300,000
- a total free reserve of between £400,000 to £500,000.

As at 31 December 2023, the Branch free reserves stood at £414,017 which is within the agreed target level.

Investments

The Branch does not hold investments because we do not have the level of reserves and funds to ring fence excess cash into investments. Cash in excess of day-to-day requirements is held in short term accounts at various financial institutions in line with the investment policy to ensure we have access to cash to pay operational expenditure and that the capital is as much as possible, protected by the Financial Services Compensation Scheme. We do not hold any social investments. 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.



Registered Charity number 206629

Principal Address RSPCA Mid Norfolk & North Suffolk Branch
The Street
Ashwellthorpe
Norfolk
NR16 1EX

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Ms J Church (appointed 14.12.2023)

Mrs W Dowding

Mr G Egmore (resigned 22.11.2023)

Mr J Faulkner (resigned 22.11.2023)

Mrs G Helsdon (appointed 10.06.23 / resigned 21.11.2023)

Mrs A Jackson-Nichols

Mr K Miles (appointed 16.01.2023 / resigned 21.11.2023)

Mr W Pinnington

Mr S Read

Mr G Reynolds

Ms A Shepherd

Mrs G Taylor (resigned 22.11.2023)

Ms L Yallop (resigned 21.11.2023)

Senior Management Team

Gregory Brown	Chief Executive Officer
Anna Fehr-Foote	Head of Shared Services
Kate Morgan	Head of Income Generation
Chloe Shorten	Head of Animal Welfare

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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.

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 2023 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 2023 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

Date: 26-6-24.....

**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 2023**

		Unrestricted funds	Restricted fund	31.12.23 Total funds £	31.12.22 Total funds as restated £
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	437,942	-	437,942	311,918
Charitable activities					
Rehoming	5	42,272	-	42,272	37,063
Education & advice		745	-	745	793
Other trading activities	3	785,715	-	785,715	700,141
Investment income	4	<u>6,314</u>	<u>-</u>	<u>6,314</u>	<u>989</u>
Total		<u>1,272,988</u>	<u>-</u>	<u>1,272,988</u>	<u>1,050,904</u>
EXPENDITURE ON					
Raising funds	6	729,196	-	729,196	632,226
Charitable activities					
Animal welfare	7	<u>720,697</u>	<u>15,597</u>	<u>736,294</u>	<u>681,655</u>
Total		<u>1,449,893</u>	<u>15,597</u>	<u>1,465,490</u>	<u>1,313,881</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(176,905)	(15,597)	(192,502)	(262,977)
		<u>18,730</u>	<u>(18,730)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(158,175)	(34,327)	(192,502)	(262,977)
RECONCILIATION OF FUNDS					
Total funds brought forward		942,972	34,327	977,299	1,240,276
TOTAL FUNDS CARRIED FORWARD		<u>784,797</u>	<u>-</u>	<u>784,797</u>	<u>977,299</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 ACTIVITIES FOR
THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds	Restricted fund	31.12.23 Total funds £	31.12.22 Total funds as restated £
FIXED ASSETS	Notes	£	£	£	
Tangible assets	13	370,750	-	370,750	396,686
CURRENT ASSETS					
Stocks	14	6,946	-	6,946	8,453
Debtors	15	133,142	-	133,142	165,160
Cash at bank		<u>368,264</u>	<u>-</u>	<u>368,264</u>	<u>568,818</u>
		508,352	-	508,352	742,431
CREDITORS					
Amounts falling due within one year	16	<u>(94,305)</u>	<u>-</u>	<u>(94,305)</u>	<u>(161,818)</u>
		<u>414,047</u>	<u>-</u>	<u>414,047</u>	<u>580,613</u>
NET CURRENT ASSETS					
		784,797	-	784,797	977,299
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>784,797</u>	<u>-</u>	<u>784,797</u>	<u>977,299</u>
NET ASSETS		<u>784,797</u>	<u>-</u>	<u>784,797</u>	<u>977,299</u>
	18				
FUNDS				784,797	942,972
Unrestricted funds				-	34,327
Restricted funds				<u>784,797</u>	<u>977,299</u>
TOTAL FUNDS				<u>784,797</u>	<u>977,299</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th June 2024..... and were signed on its behalf by:



.....
S Read - 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 2023**

	Notes	31.12.23 £	31.12.22 as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>(201,175)</u>	<u>(137,767)</u>
Net cash used in operating activities		<u>(201,175)</u>	<u>(137,767)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,693)	(3,470)
Sale of intangible fixed assets		-	4,802
Sale of tangible fixed assets		-	198
Interest received		<u>6,314</u>	<u>989</u>
Net cash provided by investing activities		<u>621</u>	<u>2,519</u>
Change in cash and cash equivalents in the reporting period			
		(200,554)	(135,248)
Cash and cash equivalents at the beginning of the reporting period		<u>568,818</u>	<u>704,066</u>
Cash and cash equivalents at the end of the reporting period		<u>368,264</u>	<u>568,818</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 2023**

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

	31.12.23	31.12.22 as restated
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(192,502)	(262,977)
Adjustments for:		
Depreciation charges	31,628	37,986
Profit on disposal of fixed assets	-	(4,802)
Interest received	(6,314)	(989)
Decrease in stocks	1,507	13,533
Decrease/(increase) in debtors	32,018	(9,107)
(Decrease)/increase in creditors	<u>(67,512)</u>	<u>88,589</u>
Net cash used in operations	<u>(201,175)</u>	<u>(137,767)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	<u>568,818</u>	<u>(200,554)</u>	<u>368,264</u>
	<u>568,818</u>	<u>(200,554)</u>	<u>368,264</u>
Total	<u>568,818</u>	<u>(200,554)</u>	<u>368,264</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 2023**

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

For legacies, entitlement is taken as the earlier date on which either the charity:

a) receives notification from the executors that probate has been granted, the estate is finalised and a distribution will be made or;

b) when a distribution is received from the estate.

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 Motor vehicles	- 15% on cost
	- 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 2023**

1. ACCOUNTING POLICIES - continued

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

General funds are unrestricted funds to be used in accordance with the charitable objectives at the discretion of the Trustees. Designated funds are part of the General Fund set aside for a specific purpose by 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.

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.

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 2024 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

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.

**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 2023**

1. ACCOUNTING POLICIES - continued

Borrowings

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

	31.12.23	31.12.22 as restated
	£	£
Donations	184,972	168,348
Legacies	247,227	143,570
Grants	<u>5,743</u>	<u>-</u>
	<u>437,942</u>	<u>311,918</u>

As at the year end, the Branch had been notified of legacies with an estimated value of £242,081 (2022 - £106,164), which have not been included in income as no confirmation of impending distribution had been received.

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

	31.12.23	31.12.22 as restated
	£	£
Other grants	<u>5,743</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22 as restated
	£	£
Fundraising events	28,917	22,241
Shop income	729,045	660,220
Other trading income	<u>27,753</u>	<u>17,680</u>
	<u>785,715</u>	<u>700,141</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 2023**

4. INVESTMENT INCOME

	31.12.23	31.12.22 as restated
	£	£
Deposit account interest	<u>6,314</u>	<u>989</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.23	31.12.22 as restated
	Activity	£	£
Rehoming	Rehoming	42,272	37,063
Education and advice	Education & advice	<u>745</u>	<u>793</u>
		<u>43,017</u>	<u>37,856</u>

6. RAISING FUNDS

Other trading activities

	31.12.23	31.12.22 as restated
	£	£
Purchases	30,415	52,485
Staff costs	457,545	359,001
Other direct costs of generating voluntary income	10,061	5,000
Other direct costs of activities for generating funds	228,401	212,998
Depreciation	<u>2,774</u>	<u>2,742</u>
	<u>729,196</u>	<u>632,226</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal welfare	<u>446,947</u>	<u>289,347</u>	<u>736,294</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 2023**

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Animal welfare	<u>170,713</u>	<u>118,634</u>	<u>289,347</u>
	Unrestricted funds £	Restricted funds £	Total 2023 £
Staff costs - central services	88,844	-	88,844
Depreciation	28,854	-	28,854
Audit	5,000	-	5,000
Other governance costs	<u>166,649</u>	-	<u>166,649</u>
	<u>289,347</u>	-	<u>289,347</u>
			<u>242,817</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

10. STAFF COSTS

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	603,785	559,709
Social security costs	48,149	46,285
Pension costs	<u>10,749</u>	<u>10,749</u>
	<u>662,683</u>	<u>616,743</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:

	2023 No	2022 No
Central services	4	4
Retail	17	18
Animal welfare	<u>8</u>	<u>8</u>
	<u>29</u>	<u>30</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 £154,497 wages and salaries (2022 - £147,245), £16,299 social security costs (2022 - £16,152) and £3,645 pension costs (2022 - £3,544).

**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 2023**

11. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	309,777	2,141	311,918
Charitable activities			
Rehoming	37,063	-	37,063
Education & advice	793	-	793
Other trading activities	700,141	-	700,141
Investment income	<u>989</u>	<u>-</u>	<u>989</u>
Total	<u>1,048,763</u>	<u>2,141</u>	<u>1,050,904</u>
EXPENDITURE ON			
Raising funds	632,226	-	632,226
Charitable activities			
Animal welfare	<u>681,655</u>	<u>-</u>	<u>681,655</u>
Total	<u>1,313,881</u>	<u>-</u>	<u>1,313,881</u>
NET INCOME/(EXPENDITURE)	(265,118)	2,141	(262,977)
RECONCILIATION OF FUNDS Total			
funds brought forward	<u>1,208,090</u>	<u>32,186</u>	<u>1,240,276</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>942,972</u></u>	<u><u>34,327</u></u>	<u><u>977,299</u></u>

12. PRIOR YEAR ADJUSTMENT

There has been a change in the accounting policy relating to legacies, legacies are now accounted for when they have either been distributed, or when notification has been received from the executors that a distribution will be made. Historically the policy was to account for these following the grant of probate when the granting of probate when the 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.

The financial statements have been restated to reflect the change in accounting policy as follows:

	Original as at 31 December 2022	Change in accounting policy	Restated as at 31 December 2022
Impact on Statement of Financial Activities			
Donations and legacies	(373,345)	61,427	(311,918)
Impact on Statement of Financial Position			
Unrestricted funds	1,099,165	(156,193)	942,972
Unrestricted funds brought forward at 1 January 2022	(1,302,856)	94,766	(1,208,090)

continued...

**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 2023**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2023	357,247	12,464	66,065	118,449	554,225
Additions	<u>-</u>	<u>602</u>	<u>5,091</u>	<u>-</u>	<u>5,693</u>
At 31 December 2023	<u>357,247</u>	<u>13,066</u>	<u>71,156</u>	<u>118,449</u>	<u>559,918</u>
DEPRECIATION					
At 1 January 2023	14,290	3,976	48,260	91,013	157,539
Charge for year	<u>7,145</u>	<u>(1,440)</u>	<u>5,937</u>	<u>19,987</u>	<u>31,629</u>
At 31 December 2023	<u>21,435</u>	<u>2,536</u>	<u>54,197</u>	<u>111,000</u>	<u>189,168</u>
NET BOOK VALUE					
At 31 December 2023	<u>335,812</u>	<u>10,530</u>	<u>16,959</u>	<u>7,449</u>	<u>370,750</u>
At 31 December 2022	<u>342,957</u>	<u>8,488</u>	<u>17,805</u>	<u>27,436</u>	<u>396,686</u>

14. STOCKS

	31.12.23 £	31.12.22 as restated £
Stocks	<u>6,946</u>	<u>8,453</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 as restated £
Trade debtors	16,343	6,050
Other debtors	15,277	38,944
VAT	20,161	23,409
Prepayments and accrued income	<u>81,361</u>	<u>96,757</u>
	<u>133,142</u>	<u>165,160</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 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22 as restated
	£	£
Trade creditors	30,557	57,764
Taxation and social security	17,825	13,414
Other creditors	<u>45,923</u>	<u>90,640</u>
	<u>94,305</u>	<u>161,818</u>

17. LEASING AGREEMENTS

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

	31.12.23	31.12.22 as restated
	£	£
Within one year	110,300	114,717
Between one and five years	227,325	301,200
In more than five years	<u>118,134</u>	<u>154,559</u>
	<u>455,759</u>	<u>570,476</u>

18. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	942,972	(176,905)	(352,020)	414,047
Designated fund	<u>-</u>	<u>-</u>	<u>370,750</u>	<u>370,750</u>
	942,972	(176,905)	18,730	784,797
Restricted funds				
Suffolk East Coast Branch	34,327	(15,597)	(18,730)	-
	<u>977,299</u>	<u>(192,502)</u>	<u>-</u>	<u>784,797</u>

TOTAL FUNDS

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,272,988	(1,449,893)	(176,905)
Restricted funds			
Suffolk East Coast Branch	-	(15,597)	(15,597)
	<u>1,272,988</u>	<u>(1,465,490)</u>	<u>(192,502)</u>

TOTAL FUNDS

**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 2023**

18. MOVEMENT IN FUNDS - continued

**Comparatives for movement
in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,208,090	(265,118)	942,972
Restricted funds			
Suffolk East Coast Branch	32,186	2,141	34,327
	<u>1,240,276</u>	<u>(262,977)</u>	<u>977,299</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,048,763	(1,313,881)	(265,118)
Restricted funds			
Suffolk East Coast Branch	2,141	-	2,141
	<u>1,050,904</u>	<u>(1,313,881)</u>	<u>(262,977)</u>
TOTAL FUNDS			

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,208,090	(442,023)	(352,020)	414,047
Designated fund	<u>-</u>	<u>-</u>	<u>370,750</u>	<u>370,750</u>
	1,208,090	(442,023)	18,730	784,797
Restricted funds				
Suffolk East Coast Branch	32,186	(13,456)	(18,730)	-
	<u>1,240,276</u>	<u>(455,479)</u>	<u>-</u>	<u>784,797</u>
TOTAL FUNDS				

**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
2023**

18. 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 £	Movement in funds £
Unrestricted funds			
General fund	2,321,751	(2,763,774)	(442,023)
Restricted funds			
Suffolk East Coast Branch	2,141	(15,597)	(13,456)
	<u>2,323,892</u>	<u>(2,779,371)</u>	<u>(455,479)</u>

Unrestricted funds include other charitable funds and designated funds. Designated funds represent the net book value of the fixed assets of the Branch

19. 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 £16,017 (2022 - £nil) from Head Office and paid £nil (2022 - £nil) in HQ fees and contributions. At the year end, the Branch owed Head Office £573 (2022 - £1,239).

The Branch received income of £201,691 for legacies (2022 - £204,997), £57,625 for house to house collections (2022 - £50,000) and £2,202 for donations and subscriptions (2022 - £2,041) all from Head Office.

At the year end, the Branch was owed £nil (2022 - £82,257) 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

RSPCA Mid Norfolk & North Suffolk Branch is the parent charity of RSPCA Mid Norfolk & North Suffolk Branch Trading Ltd.

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

Stock - £nil (2022 - £5,351)

Vehicle costs - £2,498 - (2022 - £266)

At the year end, the Branch was owed £15,224 (2022 - £33,840) by the Trading subsidiary.