RSPCA NORWICH

Trustees' report and accounts

2025

Foreword from the Chair

It was my pleasure to become Chair in July 2025 and I am pleased to present the Trustees Report for 2025, our first as a Charitable Incorporated Organisation (CIO) under the new name of RSPCA Norwich. The year has seen many changes in terms of Trustees, staff and volunteers but the dedication, compassion and initiative continues to differentiate us and we have helped numerous animals in need through our education, awareness and animal welfare activities.

Reflections of the Year

Animal Rescue and Rehoming
This year, we successfully rescued, provided veterinary care to, and rehomed 243 animals (2024: 440):, including cats, dogs, rabbits, guinea pigs, budgies and mice. We provided them with the essential veterinary care, love, and a safe haven until they found their forever homes.

Animal Welfare Prevention
We helped 1,718 (2024: 1,545) people have their animals neutered which has seen significant increases in recent years. We also issued 262 (2024: 281) subsidised veterinary welfare vouchers to assist owners fulfil their animals veterinary needs. We continued our programme to offer reduced cost microchipping to pet owners so that their animals are less likely to suffer and have the best chance of being identified and reunited with their owner if they get lost or stolen.

Challenges and Opportunities
Like most businesses and charities the cost of living, increased National Insurance, reduction in grants and other increased costs have put enormous pressure on our resources and 2025 was a difficult year financially. Veterinary care and medicine costs have significantly increased and it remains a challenge to access them both and we are indebted to our closest veterinary partners for standing with us.

Towards the end of 2025, having explored various alternatives, the Board took the difficult decision to undertake a cost reduction exercise including a redundancy programme which unfortunately resulted in a reduction of seven roles, being a mixture of full and part time staff. This was an extremely difficult and stressful time for all concerned, but we have ended up with a streamlined organisation which will help in our aim of financial stability.
Another outcome was the closure of our long established shop in the market town of Wymondham.

We continue to explore other cost-saving avenues, whilst being mindful that we must continue to achieve our objective of providing the best animal welfare possible. With this in mind and whilst costs continue to increase we are delighted that with the help of a significant grant from the National RSPCA we are replacing four of our aging diesel vans with new plug-in hybrid models in the summer of 2026. Wider fundraising initiatives are being explored and as an example we were delighted to have a Charity Golf Day at Mattishall Golf Club who have also chosen RSPCA Norwich as a charity they will support again in 2026 with another Golf Day.
Discussions have taken place with neighbouring Branches on potential cost sharing and with other Branches facing similar challenges, so we hope to make progress in this area.
With our name change it has been a great opportunity to rebrand our shops, Head Office and vehicles. The new signage is excellent and in conjunction with some additional refurbishment, the six remaining shops now have a more modern and welcoming feel.

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 £1,337,787 (2024: £1,758,443). As mentioned previously, these are challenging times for charities and although we managed to cover animal boarding fees, veterinary costs and food for animals, to do so we had to make some difficult decisions resulting in downsizing our overall operations.
We are committed to ensuring responsible financial management with value for money and transparency. We monitor our finances and in particular cashflow closely and have a reasonable level of reserves. Although world events and the UK economy mean 2026 will be another challenging year for us all, I am confident that with the operational changes made we are well positioned for the future.

Governance

With our new governance structure as a CIO we have greater freedom to operate and reduce the Trustees personal financial risks.
We, the Trustees, staff and volunteers are committed to building on our achievements to date and helping as many animals as possible within our means. We continue to look to diversify our fundraising and thank our generous sponsors for their continued help.
2025 saw several Trustees leave the Board and I am delighted we have been able to freshen the Board with appropriate skills and we continue to have a strong Board with relevant experience.

Acknowledgements and the future

I continue to be so impressed by the dedication of our staff and volunteers who constantly go beyond the call of duty and are so passionate about animal welfare. We are very fortunate to have a strong leadership team led by our Chief Executive Officer who has many years of working within animal welfare and whose experience is invaluable.
All of this has been recognised within the RSPCA nationally and it was a proud moment for all of us when it was announced in December 2025 that out of 130+ Branches, RSPCA Norwich won the RSPCA National Impact Award as RSPCA Branch of the Year. Well deserved.
I finish with a massive thank you to my fellow Trustees for the many hours of time donated to fulfil the roles.

Mark Heaton
Chair

In 2025,
we found homes for
243 Animals

1 Cockatiel 1 Hamster
5 Chinchillas 5 Rabbits
6 Gerbils 8 Dogs
14 Rats 17 Guinea Pigs
21 Birds 165 Cats

Chief Executive's Report

At the start of 2025, we completed the process of changing from our former unincorporated charity (RSPCA Mid Norfolk & North Suffolk Branch) model into the new Charitable Incorporated Organisation (RSPCA Norwich Branch CIO). This was a big change for the charity and makes our affairs easier to administer, meaning that we can spend more operational and strategic time focused on our mission of raising awareness, providing practical support and demonstrating compassion to prevent cruelty and promote kindness to all animals.

Whilst the change to CIO was a great achievement, the continuing cost of living increases resulted in a high demand on our services. This, along with increases in our overall costs and several external delays and cuts to our funding model meant that the decision was taken to restructure the operational side of the charity. This sadly resulted in the departure of several team members and I would like to thank them all for their hard work and know that they will be missed.

The Animal Welfare Team dealt with a large volume of requests for assistance from members of the public. Over 240 animals were accepted into our care and were subsequently found loving new homes, over 260 members of the public (and their animal companions) received financial support and over 1,700 subsidised neutering vouchers were issued.

This once again is higher than in previous years, and we always try to respond to demand, ensuring that we are doing the best for animals that our resources allow.

As in 2024, as part of our efforts to support families and their pets struggling with increased costs, we continued our support to the foodbanks in Norfolk and Suffolk. Regular deliveries of animal food for pet owners to use were undertaken, along with supplying our fellow animal welfare organisations with additional animal food to enable them to continue to do the fantastic work that they do, and we will continue to do this in 2026.

The work that we at RSPCA Norwich undertake every day received recognition from the National RSPCA, winning an RSPCA Impact Award as Branch of the Year in 2025. This was for our leading role in both neutering and microchipping, with RSPCA Norwich recording the highest overall numbers for both our neutering and microchipping programmes across the country.

All our animal welfare efforts require significant funding to undertake, and I am so grateful for the fantastic efforts of our shops and their amazing work in generating much-needed income, along with the generous support that we received from the public. We were also very lucky to receive grant support for our various new initiatives in 2025.

Our “Fit 4 the Future” project kick-started our long-term vision of operating in a more sustainable manner. As a result of this support, we installed solar power and storage batteries at our HQ. We expanded our “Feral Friends” programme of trap, neuter & release for feral cats, with several long-term feral cat colonies now being healthier and no longer breeding at an excessive rate and finally, our “Rural & Rescued” project of renewing our aging fleet of vehicles with more environmentally friendly and efficient plug-in hybrid versions resulted in a significant grant being offered by the National RSPCA towards this.

My sincere thanks to all the individuals and organisations who supported us throughout 2025 and beyond, as without you we couldn’t do anywhere near as much animal welfare work as we do. Thank you to all our amazing supporters, and the wonderful staff, volunteers and Trustees that make up the team here at RSPCA Norwich .

Gregory Brown
Chief Executive Officer

The RSPCA Norwich Foodbank is a lifesaver for so many pets and their owners. The team works so hard to get help to those in need and are always kind and respectful making it easier for people to ask for help. We are so grateful to be involved.

Michelle
Norwich Best for Pets

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, professional and compassionate Board of Trustees. We exist to help pet owners and local animals through our outreach programmes, adoption and rehoming of animals, veterinary financial aid and our subsidised 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. We celebrated our 60th anniversary in 2024 and have been busy changing the way we do things behind the scenes. 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, prevent cruelty and promote kindness to all animals.

Our Values

We are honest

The commitment to our cause is palpable, driving us to go above and beyond in supporting our local 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 across our 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.

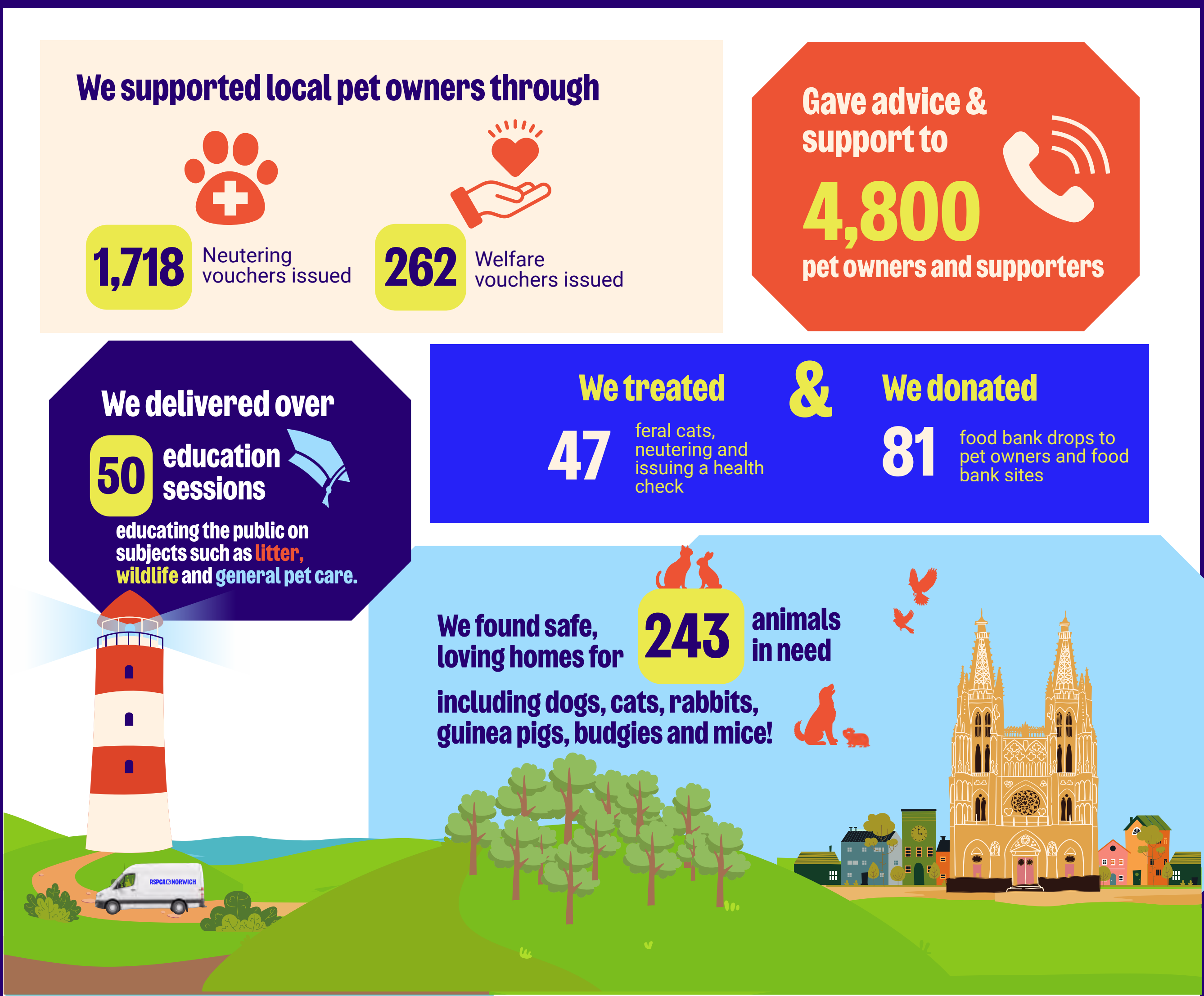
We are progressive

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 keys 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 organisation 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 across Norfolk and Suffolk. Honesty is the heart of RSPCA Norwich, driving us to deliver support to all those in need. We are dedicated to educating people with our forward-thinking knowledge and innovative approach to animal welfare. Our commitment to animals extends beyond the ordinary, offering help emotionally and practically to both pet owners and their animals. Our transparent approach ensures that people have the utmost confidence in our expertise, the support we provide and the services we undertake. We are dedicated to supporting our local community through our outreach programmes in conjunction with financial and practical support, which delivers positive outcomes for local pet owners and animals.

Our 2025 Achievements



Structure, governance & management

Charity Constitution

The Royal Society for the Prevention of Cruelty to Animals Norwich Branch CIO was founded in 1964 that operates in partnership with the National Society, carrying out its direct animal welfare work across the local 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 Aldeburgh – an area more than 2,500 square miles. The charity is controlled by its governing document and is a Charitable Incorporated Organisation (CIO), registered in England and Wales (no. 1209360).

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 charity. 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, Diversion & Inclusion, Safeguarding and Whistleblowing policies to support our culture. Progress is monitored through employee, volunteer 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

RSPCA Norwich employed 32 members of staff in 2025, across eight sites in three different teams – Communication & Administration, Animal Welfare and Income Generation.

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 2025 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

RSPCA Norwich provides many varied volunteering opportunities for those who wish to support our work, including retail, fundraising, governance, education, events, driving, animal fostering 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 RSPCA Norwich.

Animals have always been a big part of my life. Seeing the work of the Branch first hand really inspired me to get involved.

James Jackson-Nichols
Trustee

We have been pleased to be able to support our offering to the local community with additional support from the RSPCA Norwich Branch in the form of pet food supplies. We have found this scheme has been extremely well received by many local residents, some who have used us as an emergency one off and some who use the pet food bank perhaps at the end of the week or month when money is tight. We are very grateful for the continued help of the RSPCA Norwich Branch - their staff are brilliant to work with and always happy to help.

Amanda

Suffolk Community Libraries

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 full-day session between the Trustees and Senior Management Team is held to specifically discuss, plan, and update the long-term strategy for the charity.

Trustees are elected annually at the Annual General Meeting and are drawn from nominated individuals who have been members of RSPCA Norwich 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.

The Chair of Trustees and the CEO 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, experience and building a network of colleagues.

The Trustees have delegated more detailed discussion on the work of the organisation to sub-committees with a respective focus on Finance, Risk and Human Resources.

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

RSPCA Norwich 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 in early 2025 and a phased replacement of our aging vehicle fleet with a full PHEV fleet planned by late 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 love being a fosterer as I love knowing that I'm providing animals a safe and welcoming space where they can recover and thrive.
>
> **Bryony, Fosterer**

Charitable Activities for the Public Benefit

Animals taken into our care are health-checked, behaviourally assessed, and receive appropriate veterinary treatment (including vaccination, neutering and microchipping). This work helps to control the incidence and spread of disease and suffering and promotes responsible pet ownership.

RSPCA Norwich rehomes animals in need (charging an adoption fee designed to offset some of the 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 undertaken for animals due to be 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 promoting positive animal welfare and preventing animal cruelty and suffering.

Where funds permit, we also assist 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, our education and outreach work supports our mission, bringing a positive animal welfare message.

We are proud to provide preventative educational 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.

The support we receive through the food bank scheme makes a meaningful difference to local people and their pets. Thanks to the generous pet food donations provided free of charge by the RSPCA Norwich Branch, we're able to help families ensure their cats and dogs are cared for even during difficult times. This kindness strengthens our community and brings comfort where it's needed most.

Natalia Revkova, Bungay Community Support

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 move to solar power at HQ and PHEV 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 team members to work from home where practical.
Financial & Fraud	RSPCA Norwich 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 and flag early warning indicators. Our Anti-Fraud, Bribery & Corruption, Whistleblowing, and Serious Incident policies form part of the fraud prevention measures.
Governance	Non-compliance with key internal and external regulation exposes the charity 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 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 a licence is undertaken by the charity, with 3rd parties fundraising on our behalf (National RSPCA) and the Make a Smile Lottery (St. Helena Hospice).

Related Parties

RSPCA Norwich has a wholly owned trading subsidiary, RSPCA Mid Norfolk & North Suffolk Branch Trading Ltd, a company registered in England and Wales number: 13729846. The 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, we work with the National RSPCA to adopt animal welfare best 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

The table below provides a summary of the Statement of Financial Activities and demonstrates the previous investment in service delivery by the (now merged with RSPCA Norwich) RSPCA Mid Norfolk & North Suffolk Branch in 2024 for comparision:

*service delivery by RSPCA Mid Norfolk & North Suffolk Branch - now merged with RSPCA Norwich Branch CIO

	2025 £k	2024* £k
Total Income	2,307	1,758
Total Expenditure	1,646	1,598
Net Income/ (Expenditure)	661	160

Statement of Financial Activities

The total income for RSPCA Norwich was £2,307,403, with income from trading activities of £810,228 being as expected due to an increasingly volatile and challenging charity retail environment.

2025 net income was £661,326. Whilst the surplus from trading activities was good, it unfortunately could not offset a reduction in legacy and donation income against budget. Early recognition of this meant an immediate focus on sustainable finances and our medium-term plans continue to move us toward break-even finances in the future.

Expenditure on charitable activities was £1,353,017 over the inaugural period. This was a reflection of the increasing costs of veterinary provision, supplies and commercial boarding fees in 2025.

The emphasis remains on increasing the volume of animals fostered, rather than boarded in commercial establishments to mitigate against this in the future, accompanied by the continued commitment to assess alternative ways of providing welfare services and ensuring our operations are financially sustainable, as we expect costs will increase further in 2026.

Reserves

At the end of the year the reserves of the Charity were £661,326. Within this figure no reserves are restricted. 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 (£428,586)**

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.

As at 31 December 2025, the balance of designated funds was £428,586.

- **General funds (£232,740)**

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 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 £150,000.
- a continuity reserve of £150,000.
- a total free reserve of between £250,000 to £300,000.

As at 31 December 2025, free reserves stood at £232,740 which is below the target level, and actions are being taken to boost reserves back to the agreed level.

Investments

RSPCA Norwich 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	1209360
Principal Address	RSPCA Norwich 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 (resigned 19.05.25)
Mrs W Dowding (resigned 30.06.2025)
Mrs E Foreman (appointed 17.02.2025)
Ms K Harris (appointed 17.02.2025)
Mr M Heaton
Mrs A Jackson-Nichols (resigned 30.09.2025)
Mr J Jackson-Nichols (appointed 15.09.2025)
Ms S Madge (appointed 18.11.2025)
Ms J Moses (resigned 18.05.2025)
Mr W Pinnington
Mr S Read (resigned 30.06.2025)
Mr G Reynolds (resigned 30.06.2025)
Ms A Shepheard
Ms R Wright (appointed 17.11.2025)

Senior Management Team

Gregory Brown	Chief Executive Officer
Kate Morgan	Head of Income Generation
Chloe Shorten	Head of Animal Welfare

REGISTERED COMPANY NUMBER: CE037013 (England and Wales)
REGISTERED CHARITY NUMBER: 1209360

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE PERIOD 31 JULY 2024 TO 31 DECEMBER 2025

FOR

RSPCA NORWICH BRANCH CIO

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA NORWICH BRANCH CIO

Opinion

We have audited the financial statements of RSPCA Norwich Branch CIO (the 'charitable company') for the period ended 31 December 2025 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 CIO'S affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period 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 Companies Act 2006.

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 CIO's 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 CIO'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
- The CIO has not kept adequate accounting records; 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 RSPCA NORWICH BRANCH CIO

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 CIO'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 charitable company 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 CIO's industry and its control environment, and reviewed the CIO'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 CIO 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 CIO'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 CIO'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.

Use of our report
This report is made solely to the charitable company'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 CIO'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 CIO and the CIO'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
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: ....

RSPCA NORWICH BRANCH CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 31 JULY 2024 TO 31 DECEMBER 2025

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	478,226
Charitable activities	5	
Rehoming		37,155
Education & advice		692
Other trading activities	3	810,228
Investment income	4	9,449
Other income		971,653
Total		2,307,403
EXPENDITURE ON		
Raising funds	6	293,060
Charitable activities	7	
Rehoming		284,975
Animal welfare		1,068,042
Total		1,646,077
NET INCOME		661,326
TOTAL FUNDS CARRIED FORWARD		661,326

The notes form part of these financial statements

RSPCA NORWICH BRANCH CIO (REGISTERED NUMBER: CE037013)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	12	428,586
CURRENT ASSETS		
Stocks	13	5,565
Debtors	14	194,592
Cash at bank		219,656
		419,813
CREDITORS		
Amounts falling due within one year	15	(187,073)
NET CURRENT ASSETS		232,740
TOTAL ASSETS LESS CURRENT LIABILITIES		661,326
NET ASSETS		661,326
FUNDS	17	
Unrestricted funds		661,326
TOTAL FUNDS		661,326

The CIO is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for
(a) ensuring that the CIO keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the CIO as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the CIO.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 13/07/2026.
and were signed on its behalf by:

....
M Heaton - Trustee

RSPCA NORWICH BRANCH CIO

STATEMENT OF CASH FLOWS
FOR THE PERIOD 31 JULY 2024 TO 31 DECEMBER 2025

	Notes	£
Cash flows from operating activities		
Cash generated from operations	1	666,417
Net cash provided by operating activities		666,417
Cash flows from investing activities		
Purchase of tangible fixed assets		(458,293)
Sale of tangible fixed assets		2,083
Interest received		9,449
Net cash (used in)/provided by investing activities		(446,761)
Change in cash and cash equivalents in the reporting period		219,656
Cash and cash equivalents at the beginning of the reporting period		-
Cash and cash equivalents at the end of the reporting period		219,656

The notes form part of these financial statements

RSPCA NORWICH BRANCH CIO

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE PERIOD 31 JULY 2024 TO 31 DECEMBER 2025

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

	£
Net income for the reporting period (as per the Statement of Financial Activities)	661,326
Adjustments for:	
Depreciation charges	29,707
Profit on disposal of fixed assets	(2,083)
Interest received	(9,449)
Increase in stocks	(5,565)
Increase in debtors	(194,592)
Increase in creditors	187,073
Net cash provided by operations	666,417

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 31.7.24	Cash flow	At 31.12.25
	£	£	£
Net cash			
Cash at bank	-	219,656	219,656
	-	219,656	219,656
Total	-	219,656	219,656

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the CIO, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

RSPCA Norwich Branch CIO meets the definition of a public benefit entity under FRS 102.

Income
All income is recognised in the Statement of Financial Activities once the CIO 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 CIO:

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 CIO 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.

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

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

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.

continued...

1. ACCOUNTING POLICIES - continued

Taxation
The CIO is exempt from corporation 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 CIO. 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.

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 CIO has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2. DONATIONS AND LEGACIES

	£
Donations	330,690
Legacies	113,469
Grants	34,067
	478,226

As at the year end, the Branch had been notified of legacies with an estimated value of £nil, 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:

	£
Other grants	34,067

continued...

3. OTHER TRADING ACTIVITIES

	£
Fundraising events	21,509
Shop income	719,803
Other trading income	68,916
	810,228

4. INVESTMENT INCOME

	£
Deposit account interest	9,449

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	£
Rehoming	Rehoming	37,155
Education and advice	Education & advice	692
		37,847

6. RAISING FUNDS

Other trading activities

	£
Purchases	8,110
Other direct costs of generating voluntary income	11,497
Other direct costs of activities for generating fund	275,536
Support costs	(2,083)
	293,060

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Rehoming	284,975	-	284,975
Animal welfare	887,159	180,883	1,068,042
	1,172,134	180,883	1,353,017

continued...

8. SUPPORT COSTS

	Other
	£
Other trading activities	(2,083)
Animal welfare	180,883
	178,800

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	29,707
Hire of plant and machinery	12,416
Surplus on disposal of fixed assets	(2,083)

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2025.

11. STAFF COSTS

	£
Wages and salaries	741,336
	741,336

The average monthly number of employees during the period was 32.

No employees received emoluments in excess of £60,000.

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 CIO. The total compensation paid to key management personnel for services provided to the CIO included £154,548 wages and salaries, £19,262 social security costs and £3,411 pension costs.

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
Additions	328,667	49,513	48,062	32,051	458,293
DEPRECIATION					
Charge for year	7,145	7,627	9,596	5,339	29,707
NET BOOK VALUE					
At 31 December 2025	321,522	41,886	38,466	26,712	428,586

13. STOCKS

	£
Stocks	5,565

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	(2,329)
Other debtors	27,417
VAT	36,626
Prepayments and accrued income	132,878
	194,592

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	51,376
Social security and other taxes	12,793
Other creditors	6,378
Accrued expenses	116,526
	187,073

continued...

16. LEASING AGREEMENTS

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

	£
Within one year	82,300
Between one and five years	150,324
In more than five years	54,534
	287,158

17. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.25 £
Unrestricted funds		
General fund	661,326	661,326
TOTAL FUNDS	661,326	661,326

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,307,403	(1,646,077)	661,326
TOTAL FUNDS	2,307,403	(1,646,077)	661,326

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

18. RELATED PARTY DISCLOSURES

During the year the CIO 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 from Head Office and paid £nil in HQ fees and contributions. At the year end, Head Office owed the Branch £22,927.

The Branch received income of £64,462 for legacies, £45,032 for house to house collections and £2,735 for donations and subscriptions all from Head Office.

At the year end, the Branch was owed £nil 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.

continued...

18. RELATED PARTY DISCLOSURES - continued

Trading subsidiary

RSPCA Norwich Branch CIO 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
Vehicle costs - £nil
At the year end, the Branch was owed £4,510 by the Trading subsidiary.