

# **R.S.P.C.A. EAST NORFOLK BRANCH**

Registered Charity No. 206296

## **ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020**

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**R.S.P.C.A EAST NORFOLK BRANCH  
REPORT OF THE COMMITTEE  
FOR THE YEAR ENDED 31st DECEMBER 2020**

**Charity Registration Number**

206296

**Governing Document**

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932 which incorporated the society. The East Norfolk Branch was registered as a Charity on 23rd September 1962.

The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

**Address of Charity Head Office** R.S.P.C.A., Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS

**Address of Branch** RSPCA East Norfolk, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

**Bankers**

Barclays Bank PLC, 40-42, Market Place, Great Yarmouth, Norfolk NR30 1LX

**Trustees**

The following served as Trustees during the year:

Angela Schroerer (Chair from 29.10.2020)

Jill Brenkley (Treasurer from October 2020)

Carol Mc Dermott (Secretary)

Linda Holland

Karen Cruise

Lesley Rogers (chair until October 2020)

Wendy Potter (treasurer) Resigned February 2020

Mr Simon De-Lacey Adams was appointed a trustee and the Chairperson on 16th August 2021.

Branch Manager - Mr A Bellinger (left November 2020). Mrs C. Wall (appointed 6.4.2021)

Branch monthly business meetings are held to discuss general matters and fund raising .

**Responsibilities of the Trustees**

The Royal Society for the Prevention of Cruelty to Animals Act 1932, and the Societies obligatory branch rules, require the Trustees of branches to prepare financial statements that give a true and fair view of the state of affairs of the Branch and of its results for the financial year. In doing so the Trustees are required to:

select suitable accounting policies and apply them consistently;

make judgements and estimates that are reasonable and prudent;

comply with relevant accounting requirements and Statements of Recommended Practice.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the Branch and to enable them to ensure that the financial statements comply with the said branch rules. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Objectives**

The objectives of the Branch are to promote the work and objectives of the Society (Royal Society for the Prevention of Cruelty to Animals :- Charity number 219099), with particular reference to the East Norfolk area, in accordance with the policies of the Society.

These policies include promoting kindness to; and prevention or suppression of cruelty to animals by all lawful means.

**Activities**

The Branch's principal activity is the care and protection of all animals within the Branch area that have been found sick, injured, neglected or maltreated. Animals who come to us injured, sick or neglected are given veterinary care and attention, once well enough and no owner can be found they are put up for re-homing after being held for a minimum of 7 days, animals are also signed over by owners who can no longer care for their animal for many reasons. All of the animals re-homed by us are also neutered, vaccinated (FIV cats on vets advice) and micro chipped, along with routine flea and worm treatments. Pets owners who are in receipt of means tested benefits have the use of our veterinary clinic. This clinic offers subsidised veterinary care to clients who live within our branch area. In 2020 1392 (2019 2406) owned animals were seen by our clinic.

A welfare system with the use of vouchers is in operation for people who are referred to private vet practices for procedures that cannot be carried out at our clinic, hereby a donation is made to help towards the cost of treatments. 2020 saw the launch of a Golden Oldies Scheme to encourage the Re-Homing of elderly animals.

Our SQP flea and worm and micro chipping clinic run by our branch qualified SQP has weekly openings.

The Branch issued neutering vouchers for 233 owned animals (2019 432), for people who are financially restricted.

We re-homed 261 animals (2019 355). Most were cats, but there were some dogs, rabbits & other small mammals.

The branch runs three charity shops which helps to fund our welfare work; and the branch is very proactive in fundraising. Generally activities and services were below normal levels due to the Covid Pandemic restrictions.



**R.S.P.C.A EAST NORFOLK BRANCH  
REPORT OF THE COMMITTEE (continued)  
FOR THE YEAR ENDED 31st DECEMBER 2020**

**Independent Examiner**

J.W.Gallop FCCA, Chartered Certified Accountant, was appointed Accounts Examiner for the financial year under review. He has indicated his willingness to continue to act for the ensuing year.

**Achievements and Performance**

The Branch was again busy throughout the year despite the confines imposed by the Covid Pandemic; with resources again stretched. It is felt that the Branch had made a significant contribution, at a local level, to the overall aims of the RSPCA; and had managed to maintain its essential services throughout the year.

**Public Benefit**

The services provided by the Branch in accordance with the aims of the society mean that a great public benefit is provided. The considerable volume of activity by the Branch has achieved this aim locally. The Trustees are aware of; and have due regard for the Charity Commission's guidance on Public Benefit. A fuller report of the Branch Activities, Achievements and Performance is published in conjunction with these financial statements. A copy of this can be obtained from the Branch at:

Welfare Clinic, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Or from the Branch Website: [www.rspcaeastnorfolk.co.uk](http://www.rspcaeastnorfolk.co.uk)

**Reserves Policy**

The Trustees' policy, in line with head office recommendations, is to maintain a balance of reserves which equate to one and a half times annual running costs.

**Investment Policy**

The Branch has a conservative, cautious investment policy, which seeks to minimise risk while trying to obtain a balance between capital growth and income.

**Risk Analysis**

Risk assessments were generally done throughout the year. Specific assessment was undertaken as part of the Clinic refurbishment and a firm of specialists was employed to advise on Employment matters. Financial risks continue to be addressed regularly at management meetings.

**Financial Review**

Income in the year totalled £270,669, which is a drop of £34,000 on 2019, which is directly attributable to the Covid Pandemic restrictions imposed during the year. The main drop was in shop takings due to the imposed closures; but Legacies, Re-Homing, Neutering and Collections etc were also down. However, these were offset by £62,000 of Covid Grants received; and a £10,000 increase in donations; this being boosted by the Charity having been chosen as the Pets @ Home's 'Charity of the Year'.

Costs were down £19,000 on 2019; mainly due to Covid related reasons; Boarding and Vet and Medicines being £10,000 lower than usual, whilst Clinic Repairs and Maintenance had been exceptional in 2019.

Staff costs were £13,000 more than in 2019.

In general, these fluctuations reflect the decrease in treatments, services and other activities; and the increases caused by staffing changes and general increases in pay rates; and the variations in incoming resources which lie outside the control of the Charity. The net result was an excess of Outgoing resources of £9,644 for the year. This was reduced by a £3,377 valuation increase in investments, which have now more than recovered from the 2019 decrease experienced, and which had to be provided for in the previous year's accounts.

The General Reserve Balance at 31st December 2020 is £301,234, and is represented by the total of Net Assets as shown on page 5. There were no transactions on any Restricted Fund in the year.

The total reserves equate to 1.02 of running costs, which is still below the target of 1.5. The Charity has sufficient funds to meet its obligations in the ensuing year and the Trustees are therefore satisfied with the state of affairs as shown in the Financial Statements.

This Report was approved by the Trustees on 2nd September 2021 and signed on their behalf by:

Mr Simon De-Lacey Adams

Chairperson

Jill Brenkley

Treasurer



**R.S.P.C.A EAST NORFOLK BRANCH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31st DECEMBER 2020**

I report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2020.

**Respective Responsibilities of Trustees and Examiner**

As the charity's trustees you are responsible for the preparation of the accounts and consider that the audit requirement of section 144 of the Charities Act 2011 does not apply. It is my responsibility to

Examine the accounts under section 145 of the Charities Act

To follow the procedures laid down in the general directions given by the Charity Commission ( under section 145 (5)(b) of the Charities Act; and

to state whether particular matters have come to my attention.

**Basis Of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination no matter has come to my attention:

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

J.W. GALLOP F.C.C.A.  
Chartered Certified Accountant  
41, St. Edmunds Road,  
ACLE, Norfolk.



31st August 2021



**R.S.P.C.A EAST NORFOLK BRANCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

	NOTE	Unrestricted General Fund	Restricted Funds	TOTAL FUNDS 2020	TOTAL FUNDS 2019
<b>INCOMING RESOURCES</b>					
Incoming Resources from generated funds					
Voluntary Income	2	128,729	0	128,729	70,168
Activities for generating funds	3	77,778		77,778	160,614
Investment Income	4	892		892	1,314
Incoming resources from charitable activities	5	63,270		63,270	72,622
<b>Total Incoming Resources</b>		<b>270,669</b>	<b>0</b>	<b>270,669</b>	<b>304,718</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising trading: costs of goods sold and other costs.	6	71,516		71,516	74,873
Charitable activities costs	7	197,300	0	197,300	213,936
Governance costs	8	11,517		11,517	10,355
<b>Total Resources Expended</b>		<b>280,333</b>	<b>0</b>	<b>280,333</b>	<b>299,164</b>
<b>NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS &amp; LOSSES</b>		<b>-9,664</b>	<b>0</b>	<b>-9,664</b>	<b>5,554</b>
<b>Other recognised gains (2019 losses) - Unrealised.</b>	10	<b>3,377</b>		<b>3,377</b>	<b>-5,010</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-6,287</b>	<b>0</b>	<b>-6,287</b>	<b>544</b>
<b>BALANCE brought forward</b>		<b>307,521</b>		<b>307,521</b>	<b>306,977</b>
<b>Fund Transfers</b>	17	<b>0</b>		<b>0</b>	<b>0</b>
<b>BALANCE carried forward</b>		<b>£301,234</b>	<b>£0</b>	<b>£301,234</b>	<b>£307,521</b>

There were no other realised gains or losses other than the net incoming resources.

The notes on pages 6 to 8 form part an integral part of these accounts.

**R.S.P.C.A EAST NORFOLK BRANCH**  
**BALANCE SHEET AS AT 31st DECEMBER 2020**

	note	2020	2019
<b>FIXED ASSETS</b>			
Tangible Assets	9	17,445	22,400
Investments	10	<u>44,890</u>	<u>41,513</u>
		62,335	63,913
<b>CURRENT ASSETS</b>			
Veterinary Stocks		7,570	7,037
Debtors and Prepayments	11	5,231	9,530
Cash in Hand and at Bank		<u>236,718</u>	<u>246,909</u>
		249,519	263,476
<b>LIABILITIES : amounts falling due within one year.</b>			
Sundry Creditors and Accruals	12	<u>10,620</u>	<u>19,868</u>
		10,620	19,868
<b>NET CURRENT ASSETS</b>		238,899	243,608
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		301,234	307,521
<b>TOTAL NET ASSETS</b>		<u><b>£301,234</b></u>	<u><b>£307,521</b></u>
<b>FUNDS</b>			
Unrestricted General Fund		301,234	317,486
Restricted Funds	17	<u>0</u>	<u>0</u>
<b>TOTAL ACCUMULATED FUNDS</b>	13	<u><b>£301,234</b></u>	<u><b>£317,486</b></u>

The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2020 were approved by the Trustees on 2nd September 2021 and signed on their behalf by:-

Simon De-Lacey Adams

Chairperson

Jill Brenkley

Treasurer




The notes on pages 6 to 8 form an integral part of these financial statements



**R.S.P.C.A EAST NORFOLK BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2020**

**1. ACCOUNTING POLICIES**

The principal accounting policies, which have been applied consistently throughout the years, are set out below.

**a) Basis of Accounting**

These financial statements have been prepared under the historic cost convention, as modified for the inclusion of fixed asset investments at market value, and in accordance with current applicable Accounting Standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

**b) Fund Accounting**

Various Funds exist and require separate disclosure as follows:

Unrestricted General Fund:	Funds available for use at the discretion of the committee in furtherance of the general objectives of the Charity. Unrestricted Funds include a revaluation reserve representing the restatement of investment assets at market value.
Restricted Funds:	Funds subject to restrictions on their expenditure imposed by the Donor or through the terms of an appeal.

**c) Incoming Resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- \* Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- \* Grants, where entitlement is not conditional on a specific performance, are recognised on unconditional entitlement.
- \* Legacies are included when the Charity becomes aware of entitlement and the amount can be quantified.
- \* Donated services and facilities are included at the value to the charity when quantifiable.
- \* The value of services provided by volunteers is not included in the accounts.
- \* Investment income is included when receivable.
- \* Incoming resources from charitable trading activities are accounted for when earned.
- \* Clothing and other items donated for resale in the charity's shops are included as incoming resources when sold.
- \* Other significant non cash donations are included at the committee's estimate of market value when received.
- \* Cash collected at special fundraising events are included before deduction of directly incurred expenditure.

**d) Expenses Expended**

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the Charity's shop.

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 of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the Independent Examination fees and costs linked to the strategic management of the Charity.

**e) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its anticipated remaining working life using the following rates :-

Motor Vehicles	25%	reducing balance
Computers	33%	straight line
Fixtures and Fittings	15%	reducing balance
Leasehold Property	33%	period of lease

**f) Fixed Asset Investments**

Stocks and Shares are quoted on a recognised stock exchange and are included in the balance sheet at mid market value.

The unrealised gain or loss on revaluation of quoted investments is taken to the Statement of Financial Activities.

**g) Irrecoverable VAT**

Irrecoverable VAT is charged as a separate expense in the Statement of Financial Activities in year it is incurred.

**h) Subscriptions**

Subscriptions are accounted for in the Statement of Financial Activities in the year of receipt.

**i) Taxation**

The Branch is not liable to taxation.

**j) Veterinary Stocks**

Stocks of veterinary medicines and associated items are valued at cost.

**R.S.P.C.A EAST NORFOLK BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

	Unrestricted fund	Restricted fund	2020 total funds	2019 total funds
<b>2. Voluntary Income</b>				
Legacies	3,285		3,285	7,709
Grants	62,329		62,329	0
Donations and Gifts	20,976		20,976	11,291
Re Homing	17,434		17,434	24,710
Cash Collections and Subscriptions	24,173	Door to Door	24,173	26,588
	532		532	270
	<u>£128,729</u>	<u>£0</u>	<u>£128,729</u>	<u>£70,568</u>
<b>3. Activities for Generating Funds</b>				
Shop Takings	<u>£77,778</u>	<u>£0</u>	<u>£77,778</u>	<u>£160,614</u>
<b>4. Investment Income</b>				
Income from Quoted Investments	828		828	1,148
Interest Receivable	64		64	166
	<u>£892</u>	<u>£0</u>	<u>£892</u>	<u>£1,314</u>
<b>5. Income from Charitable Activities</b>				
Other Income - Insurance, etc.	3,569		3,569	4,637
Neutering Refunds	5,212		5,212	8,919
Recycling Credits	160		160	267
Clinic Collections	54,329		54,329	58,799
	<u>£63,270</u>	<u>£0</u>	<u>£63,270</u>	<u>£72,622</u>
<b>6. Fundraising Trading : Costs of Goods sold and other Costs.</b>				
Shop -Wages	48,654		48,654	52,606
Shop rent, rates and insurance.	15,003		15,003	14,596
Shop light, heat and water.	2,720		2,720	3,539
Shop telephone.	578		578	285
Shop Repairs and renewals and Bins	2,218		2,218	2,155
Shop sundries (incl. Price labels & tickets) and card charges	1,804		1,804	1,692
Other Fund raising expenses - medals	539		539	0
	<u>£71,516</u>	<u>£0</u>	<u>£71,516</u>	<u>£74,873</u>
<b>7. Charitable Activities Costs</b>				
Veterinary fees, dressings, drugs and appliances	29,880		29,880	30,429
Boarding Fees	27,518		27,518	34,380
Re-Homing and Micro Chips	340		340	2,119
Salaries And Wages including Employer's NIC.	67,106		67,106	54,433
Vehicle maintenance and running expenses	5,041		5,041	4,555
Telephone and postage	2,215		2,215	1,962
Clinic Costs: Veterinary fees, dressings and appliances	50,809		50,809	63,242
Rates and Insurance	332		332	800
Water Light and Heat	920		920	2,000
Repairs and Decorating	1,844		1,844	12,975
Telephone	368		368	298
General Expenses and Bank Charges	1,402		1,402	500
Unrecovered VAT Inputs	8		8	585
PPE	2,645		2,645	0
Depreciation of tangible fixed assets	6,872		6,872	5,658
	<u>£197,300</u>	<u>£0</u>	<u>£197,300</u>	<u>£213,936</u>
<b>8. Governance Costs</b>				
Branch Contributions	551		551	500
Office Rent	4,560		4,560	4,540
Accountancy and Examiner's fees	1,654		1,654	1,496
Legal and Professional Fees	1,880		1,880	1,351
Travel, Accommodation and other secretarial expenses.	2,872		2,872	2,868
	<u>£11,517</u>	<u>£0</u>	<u>£11,517</u>	<u>£10,755</u>



**R.S.P.C.A EAST NORFOLK BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2019**

**9. Tangible Fixed Assets**

		Motor Vehicles	Fixs. Fitts. & Equipt	Leasehold Property	TOTAL
COST	At 1st January	8,500	27,874	14,358	50,732
	Additions		1,917		1,917
	Disposals				0
	At 31st December	8,500	29,791	14,358	52,649
DEPRECIATION	At 1st January	2,140	19,823	6,369	28,332
	Charge for year	1,590	2,619	2,663	6,872
	Disposals				0
	At 31st December	3,730	22,442	9,032	35,204
WRITTEN DOWN VALUE					
	At 31st December 2020	<b>£4,770</b>	<b>£7,349</b>	<b>£5,326</b>	<b>£17,445</b>
	At 31st December 2019	<b>£6,360</b>	<b>£8,051</b>	<b>£7,989</b>	<b>£22,400</b>

All the net book values above relate to fixed assets used for direct charitable purposes.

	2019	2018	2019	2018
<b>10. Investments</b>	Cost		Market Value	
L& G ( Barclays)MM UK Alpha Fund A				
At 1.1.2020	1,927	1,927	41,513	46,523
Revaluation Gain (unrealised).			3,377	4,955
At 31.12.2020	<b>£1,927</b>	<b>£1,927</b>	<b>£44,890</b>	<b>£51,478</b>
Provision for Impairment re significant drop in value			0	-9,965
Current Market Value - 8th July 2021			<b>£50,239</b>	<b>£41,513</b>

**11. Debtors and Prepayments - amounts falling due within one year**

Prepayments	1,397	1,183
Other Debtors	2,285	400
Amounts due from Head Office	1,549	7,947
	<b>£5,231</b>	<b>£9,530</b>

**12. Creditors and Accruals - amounts falling due in one year.**

Trade creditors	7,580	13,322
PAYE etc.	703	3,836
Accruals	2,337	2,710
	<b>£10,620</b>	<b>£19,868</b>

**13. Analysis of Assets between Funds**

	Unrestricted	Restricted	Total
Tangible Fixed Assets	17,445		17,445
Investments	44,890		44,890
Stocks, Debtors and Prepayments	12,801		12,801
Cash and Bank	236,718		236,718
Current Liabilities	-10,620		-10,620
	<b>£301,234</b>	<b>£0</b>	<b>£301,234</b>

**14. Commitments under Operating Leases**

At 31st. December 2020 there were commitments under operating leases ( i.e. Rents) of £ 18,439 per anum.

**15. Committee Members' Transactions**

No Trustee received any remuneration. One Trustee paid motoring expenses at 45p pm (Amounts immaterial). Mrs L. Rogers received payments for boarding fees at commercial rates in her professional capacity, for which transactions, official sanction was renewed during the year. She is also a director of a local I.T. firm who's services were used twice during the year (amounts involved immaterial).

**16. Employees**

During the year there were 7 employees (2019-7). Total Remuneration was £110,577 (2019 £102,147).