

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR**

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS  
WEST SUFFOLK BRANCH**

**SEAGO AND STOPPS  
CHARTERED CERTIFIED ACCOUNTANTS  
61 STATION ROAD  
SUDBURY  
SUFFOLK  
CO10 2SP**

**ROYAL SOCIETY FOR THE PREVENTION OF  
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WEST SUFFOLK BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
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**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>TRUSTEES</b>	Fred George Hammett Nigel Bedford Wendy Harold
<b>PRINCIPAL ADDRESS</b>	Unit A 82 James Carter Road Mildenhall Suffolk IP28 7DE
<b>REGISTERED CHARITY NUMBER</b>	206965
<b>INDEPENDENT EXAMINER</b>	Seago and Stopps Chartered Certified Accountants 61 Station Road Sudbury Suffolk CO10 2SP
<b>BANKERS</b>	Lloyds Bank 28-34 Risbygate Street Bury St Edmunds IP33 3AH

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS  
WEST SUFFOLK BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report with the financial statements of the Charity for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and activities for the public benefit**

The Charities objectives follow those of the National RSPCA which entails preventing cruelty and promoting kindness to animals and to alleviate their suffering, with particular focus on the Branch area.

This year has continued to be a difficult year due to the pandemic and the Branch has sought the financial support offered by the Government in terms of business grants and furlough of staff. However, animal welfare activities have continued at similar levels to 2020 and in no part due to the efforts of the staff and volunteers involved.

The shop lease was due for renewal in June 2021 and in agreement with the merging parties; after considerable discussions it was agreed not to renew the lease, due to costs and location and to seek alternative retail premises in the area by the merged area and Board of Trustees at RSPCA Suffolk Central, this is ongoing. The dilapidations were completed and resolved by West Suffolk Trustees and management team.

**Public benefit**

The Charity has established activities to achieve its objectives for public benefit. The Charity aims to achieve these objectives by promoting the work and objectives of the National RSPCA, by providing support to those people whose animals are in need, promoting good care and welfare of animals by rehoming abandoned or mistreated pets.

Additional fosterer's and volunteers have been added to the team this year (to support the staff recruitment made in 2019) and this has ensured that our welfare support (for those who require financial assistance with their vet bills) and our rehoming activities continue.

**ACHIEVEMENT AND PERFORMANCE**

**Income generation**

The Branch received income from legacies amounting to £73,184. (£36,625 in 2020).

Thank you for the legacies received through this period.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The total incoming resources for the year amounted to £153,487 (2020 - £161,264). Expenditure in the year amounted to £671,167 of which £481,943 was allocated for merger transactions. The shop's dilapidations totalled £22,500. (2020 - £249,003). This brought the (deficit) for the year to £(517,680) (2020 - £(87,739)).

Merger payments totalling £481,943 have been accounted for to the Suffolk East & Ipswich and Mid Norfolk & North Suffolk Branches during the year. See note 18 for further details.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

In addition to such "unrestricted reserves", the Branch may also hold additional "restricted reserves", such reserves represent funds donated for a specified purpose which cannot be used for anything other than the purpose for which they were donated.

The Branch had unrestricted reserves of £12,156 (2020 - £529,836) represented by net current assets of £12,156 at the year ended 31st December 2021.

**FUTURE PLANS**

The Trustee Board has remained stable and Fred Hammett, Wendy Harold and Nigel Bedford continue as the Branch's Temporary Trustee group until the merger is fully completed.

The merger provides greater stability to the animal welfare services and facilities offered by the Branches and builds on the good relationship between the Branches involved. The allocation of the merger has been approved based on numerous factors. The division equals 80% RSPCA Suffolk Central / 20% RSPCA Mid Norfolk & North Suffolk.

Any legacies and door to door funds payable to the West Suffolk Branch, after the merger date of 1st October 2021, will be allocated in the 80/20 split. The door to door funds will be allocated for the next 10 years (until 30th September 2031).

We would like to take this opportunity to thank all involved with the West Suffolk Branch over the years and wish the merged Branches all the very best.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The RSPCA West Suffolk Branch is a registered Charity number 206965 and is governed by the National RSPCA rules dated 1st January 2012.

The Branch remained in national temporary trusteeship until 30th September 2021. The temporary Trustees considered all options for the Branch: to remain as a standalone Branch and be reinstated with a new West Suffolk Trustee Board or to consider merging with neighbouring Branches. The Trustees agreed the merger on 9th March 2021 with an EGM being held for the Branch members on 29th June 2021. The merger was approved by the Society on 29th August 2021. The Branch merged with neighbouring Branches RSPCA Suffolk East & Ipswich and RSPCA Mid Norfolk & North Suffolk Branch with effect from 1st October 2021.

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new Trustees**

A Committee, elected at the AGM, governs who are Trustees of the Branch. All Trustees are briefed on their responsibilities prior to their acceptance of the role.

The National RSPCA appointed temporary Trustees Fred Hammett, Nigel Bedford and Wendy Harold.

**Related parties**

The Branch receives a share of the national Door to Door fundraising donations.

The Branch also works with the local RSPCA Inspectorate (employed by the national society) to fulfil its charitable objectives.

The RSPCA national society administer the Branch legacy Scheme, on behalf of the Branch, for which they receive a 2.5% fee. This fee is deducted from the legacy when remitted to the Branch.

**Risk management**

The Trustees actively review the risks, which the Charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine other operational and business risks which the Branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as

- Loss of reputation through fraud or error;
- Loss of income through fraud or error;
- Insufficient funds to cover the costs of animal welfare activities.

Approved by order of the Board of Trustees on 30/9/22 and signed on its behalf by:

  
Fred Hammett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS  
WEST SUFFOLK BRANCH**

**Independent examiner's report to the trustees of Royal Society For The Prevention Of Cruelty To Animals West Suffolk Branch**

I report to the Charity Trustees on my examination of the accounts of Royal Society For The Prevention Of Cruelty To Animals West Suffolk Branch (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John Seago FCCA  
Seago and Stopps  
Chartered Certified Accountants  
61 Station Road  
Sudbury  
Suffolk  
CO10 2SP

Date: 6 October 2022

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS  
WEST SUFFOLK BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	107,114	-	107,114	66,816
<b>Charitable activities</b>	5				
Animal adoptions		5,545	-	5,545	11,185
Grants received		22,664	-	22,664	32,487
Other trading activities	3	18,126	-	18,126	50,256
Investment income	4	<u>38</u>	<u>-</u>	<u>38</u>	<u>520</u>
<b>Total</b>		153,487	-	153,487	161,264
<b>EXPENDITURE ON</b>					
Raising funds	6	123,830	-	123,830	149,157
<b>Charitable activities</b>					
Boarding fees		30,728	-	30,728	54,318
Veterinary fees		22,257	-	22,257	36,610
Telephone, postage and stationery		106	-	106	137
Welfare payments - veterinary fees		12,303	-	12,303	8,781
Merger transactions	18	481,943	-	481,943	-
<b>Total</b>		<u>671,167</u>	<u>-</u>	<u>671,167</u>	<u>249,003</u>
<b>NET INCOME/(EXPENDITURE)</b>		(517,680)	-	(517,680)	(87,739)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		529,836	-	529,836	617,575
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>12,156</u>	<u>-</u>	<u>12,156</u>	<u>529,836</u>

The notes form part of these financial statements




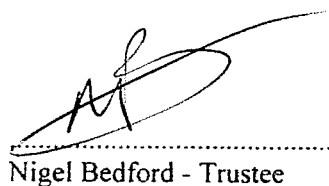
**ROYAL SOCIETY FOR THE PREVENTION OF  
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**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	2,795
<b>CURRENT ASSETS</b>					
Stocks	12	-	-	-	196
Debtors	13	73,068	-	73,068	4,065
Cash at bank		<u>20,287</u>	<u>-</u>	<u>20,287</u>	<u>537,274</u>
		93,355	-	93,355	541,535
<b>CREDITORS</b>					
Amounts falling due within one year	14	(81,199)	-	(81,199)	(14,494)
<b>NET CURRENT ASSETS</b>		<u>12,156</u>	<u>-</u>	<u>12,156</u>	<u>527,041</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		12,156	-	12,156	529,836
<b>NET ASSETS</b>		<u>12,156</u>	<u>-</u>	<u>12,156</u>	<u>529,836</u>
<b>FUNDS</b>	16				
Unrestricted funds				<u>12,156</u>	<u>529,836</u>
<b>TOTAL FUNDS</b>				<u>12,156</u>	<u>529,836</u>

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

  
Fred Hammett - Trustee

  
Nigel Bedford - Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

**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.

**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**

The costs of generating funds are those costs attributable to generating incoming resources for the Charity, other than those incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the Charity's objects.

**Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the Charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category expenditure therefore include support costs and an apportionment of overheads.

**Governance costs**

Governance costs comprise all costs attributable to ensuring the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Capital expenditure in excess of £200 is included at cost within tangible fixed assets. Having reviewed the Charity's fixed assets the Trustees are satisfied that there are no indications of impairment which might adversely affect the value of those assets.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES - continued**

**Irrecoverable vat**

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

**Taxation**

The Charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

Employees of the Charity are entitled to join a defined contribution scheme. There were no outstanding contributions at the year end.

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Donations and collections	9,547	4,449
Legacies	73,184	36,625
Subscriptions	249	569
Branch share of national door to door campaign	<u>24,134</u>	<u>25,173</u>
	<u>107,114</u>	<u>66,816</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Shop income	<u>18,126</u>	<u>50,256</u>

The Branch operated from one shop during the year, selling goods donated from the public. The net income from the activity for the year is shown above. This has significantly decreased this year due to the COVID-19 pandemic and also the closure of the shop on 30th June 2021.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Bank interest	<u>38</u>	<u>520</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.12.21	31.12.20
	£	£
Animal adoptions	5,545	11,185
Other COVID-19 grants	16,942	27,000
Furlough claims (CJRS)	<u>5,722</u>	<u>5,487</u>
	<u>28,209</u>	<u>43,672</u>

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.12.21	31.12.20
	£	£
Staff costs	60,865	80,492
Rent, rates and insurance	16,057	29,813
Travel expenses	1,572	721
Electricity and water	1,111	576
Telephone, postage and stationery	794	1,072
Motor vehicle expenses	2,936	2,794
Cleaning and sundry	1,235	3,081
Repairs and renewals	18,685	3,943
Shop goods for resale	178	597
Depreciation	851	1,193
Loss on sale of assets	<u>364</u>	<u>-</u>
	<u>104,648</u>	<u>124,282</u>

Repairs and renewals include an agreed payment of £18,000 for shop dilapidations.

**Investment management costs**

	31.12.21	31.12.20
	£	£
Support costs	<u>19,182</u>	<u>24,875</u>
Aggregate amounts	<u>123,830</u>	<u>149,157</u>

Legal & professional fees £8,861 (2020: £495) included in support costs above include costs which are associated with the merger, legacy advice and shop dilapidations.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

None of the Branch Trustees were directly or indirectly remunerated in 2021.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Administrative	<u>4</u>	<u>5</u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	66,816	-	66,816
<b>Charitable activities</b>			
Animal adoptions	11,185	-	11,185
Grants received	32,487	-	32,487
Other trading activities	50,256	-	50,256
Investment income	<u>520</u>	<u>-</u>	<u>520</u>
<b>Total</b>	<u>161,264</u>	<u>-</u>	<u>161,264</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	149,157	-	149,157
<b>Charitable activities</b>			
Boarding fees	54,318	-	54,318
Veterinary fees	36,610	-	36,610
Telephone, postage and stationery	137	-	137
Welfare payments - veterinary fees	8,781	-	8,781
	<hr/>	<hr/>	<hr/>
<b>Total</b>	249,003	-	249,003
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(87,739)	-	(87,739)
	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	617,575	-	617,575
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>529,836</u>	<u>-</u>	<u>529,836</u>

**10. FEES FOR THE EXAMINATION OF THE ACCOUNTS**

	31/12/21 £	31/12/20 £
Independent examiners fees	<u>3,850</u>	<u>1,750</u>
Payroll fees	<u>825</u>	<u>1,350</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2021	3,484	1,583	5,067
Disposals	<u>(3,484)</u>	<u>(1,583)</u>	<u>(5,067)</u>
At 31 December 2021	—	—	—
<b>DEPRECIATION</b>			
At 1 January 2021	1,777	495	2,272
Charge for year	555	296	851
Eliminated on disposal	<u>(2,332)</u>	<u>(791)</u>	<u>(3,123)</u>
At 31 December 2021	—	—	—
<b>NET BOOK VALUE</b>			
At 31 December 2021	—	—	—
At 31 December 2020	<u>1,707</u>	<u>1,088</u>	<u>2,795</u>

**12. STOCKS**

	31.12.21 £	31.12.20 £
Stocks	<u>—</u>	<u>196</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Trade debtors	—	208
Other debtors	2,534	2,961
Accrued income	70,246	—
Prepayments	<u>288</u>	<u>896</u>
	<u>73,068</u>	<u>4,065</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	2,383	3,188
Taxation and social security	-	972
Other creditors	<u>78,816</u>	<u>10,334</u>
	<u>81,199</u>	<u>14,494</u>

**15. LEASING AGREEMENTS**

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

	31.12.21	31.12.20
	£	£
Within one year	<u>-</u>	<u>14,000</u>

**16. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	529,836	(517,680)	12,156
	<u>529,836</u>	<u>(517,680)</u>	<u>12,156</u>
<b>TOTAL FUNDS</b>	<u>529,836</u>	<u>(517,680)</u>	<u>12,156</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	153,487	(671,167)	(517,680)
	<u>153,487</u>	<u>(671,167)</u>	<u>(517,680)</u>
<b>TOTAL FUNDS</b>	<u>153,487</u>	<u>(671,167)</u>	<u>(517,680)</u>



**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	617,575	(87,739)	529,836
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>617,575</u>	<u>(87,739)</u>	<u>529,836</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,264	(249,003)	(87,739)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>161,264</u>	<u>(249,003)</u>	<u>(87,739)</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	617,575	(605,419)	12,156
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>617,575</u>	<u>(605,419)</u>	<u>12,156</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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WEST SUFFOLK BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. 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 £
<b>Unrestricted funds</b>			
General fund	314,751	(920,170)	(605,419)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>314,751</u>	<u>(920,170)</u>	<u>(605,419)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**18. MERGER TRANSACTIONS**

	Suffolk Central £	Mid Norfolk £
Interim payments made on 21 <sup>st</sup> October 2021	25,000	25,000
1 <sup>st</sup> November 2021	25,000	25,000
22 <sup>nd</sup> December 2021	190,000	30,000
Cambridge Building Society balance transferred 1 <sup>st</sup> October 2021	90,633	-
Pets at Home voucher transferred	1,140	-
Van insurance prepaid to June 2022	340	-
Assets transferred at net book value 1 <sup>st</sup> October 2021	1,580	-
Legacy received- Barratt	54,600	13,650
	<hr/>	<hr/>
	<u>388,293</u>	<u>93,650</u>

The above transactions relate to the agreed merger between RSPCA West Suffolk branch, RSPCA Suffolk Central and RSPCA Mid Norfolk & North Norfolk effective from 1<sup>st</sup> October 2021.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS  
WEST SUFFOLK BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and collections	9,547	4,449
Legacies	73,184	36,625
Subscriptions	249	569
Branch share of national door to door campaign	<u>24,134</u>	<u>25,173</u>
	107,114	66,816
<b>Other trading activities</b>		
Shop income	18,126	50,256
<b>Investment income</b>		
Bank interest	38	520
<b>Charitable activities</b>		
Animal adoptions	5,545	11,185
Other COVID-19 grants	16,942	27,000
Furlough claims (CJRS)	<u>5,722</u>	<u>5,487</u>
	<u>28,209</u>	<u>43,672</u>
<b>Total incoming resources</b>	<u>153,487</u>	<u>161,264</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Staff salaries and NIC	58,259	77,202
Employer pension contribution	2,606	3,290
Rent, rates and insurance	16,057	29,813
Travel expenses	1,572	721
Electricity and water	1,111	576
Telephone, postage and stationery	794	1,072
Motor vehicle expenses	2,936	2,794
Cleaning and sundry	1,235	3,081
Repairs and renewals	18,685	3,943
Shop goods for resale	178	597
Depreciation of tangible fixed assets	851	1,193
Loss on disposal of assets	<u>364</u>	<u>-</u>
	104,648	124,282

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS  
WEST SUFFOLK BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
<b>Raising donations and legacies</b>		
<b>Charitable activities</b>		
Boarding fees	30,728	54,318
Veterinary fees	22,257	36,610
Welfare payments - veterinary fees	12,303	8,781
Telephone, postage and stationery	106	137
Merger transactions	<u>481,943</u>	<u>-</u>
	547,337	99,846
<b>Support costs</b>		
<b>Governance costs</b>		
Subscriptions	599	750
Legal and professional fees	8,861	495
Telephone, postage and stationery	10	272
Branch contribution	1,378	18,173
Sundries	2,204	965
Accountancy and payroll fees	4,675	3,100
Bookkeeping	<u>1,455</u>	<u>1,120</u>
	<u>19,182</u>	<u>24,875</u>
Total resources expended	<u>671,167</u>	<u>249,003</u>
<b>Net expenditure</b>	<u>(517,680)</u>	<u>(87,739)</u>