



**Suffolk Central Branch**  
Registered Charity No.206269

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2022**

**RSPCA Suffolk Central Branch**  
**Charity Registration No: 206269**



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Annual Report and Financial Statements  
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<b>Reference and Administrative Information</b>			
Charity Name	Royal Society for the Prevention of Cruelty to Animals Suffolk Central Branch <i>(formerly Royal Society for the Prevention of Cruelty to Animals Suffolk East &amp; Ipswich Branch)</i>		
Charity No:	206269		
Financial Year:	1 <sup>st</sup> January to 31 <sup>st</sup> December 2022		
<b>Names of Charity Trustees</b>			
Name	Office if applicable	Dates acted, if not for whole year	Name of person (or body) entitled to appoint trustees
Ursula Austin		13.10.21 to 07.01.22	Branch Members at Annual General Meeting (08.06.2022) and Secondments by Branch Committee during the year
Ian Hendry			
Darren King			
Jane "Lesley" Newton	Hon. Secretary		
Jean Short	Hon. Chairman		
Mary Taylor	Hon. Treasurer		
Stephen Taylor	Hon. Vice Chairman		
<p>The existing Trustees appoint any new Trustees following the provisions laid out in the organisation's governing instrument.</p> <p>The Trustees who held title to property on behalf of the charity at the date of this report are Jean Short, Mary Taylor and Stephen Taylor.</p> <p>Our Hon. President is Sue Southgate.</p>			
<b>LEGAL STATUS</b>		Unincorporated Charity	
<b>GOVERNING INSTRUMENT</b>		RSPCA Branch Model Rules Revised 2012	
<b>OBJECTS</b>		Promotion of kindness and prevention of cruelty to animals with particular reference to the area of benefit covered by the Branch, i.e., East and West Suffolk and Ipswich.	
<b>PRINCIPAL ADDRESS</b>		RSPCA Animal Centre, Mill Lane, Martlesham, IP12 4PD	
<b>PRIMARY BANKERS</b>		HSBC Bank Plc 12 Tavern Street Ipswich Suffolk, IP1 3AZ	
<b>AUDITORS</b>		BG Audit LLP 7 Three Rivers Business Park Felixstowe Road Foxhall Ipswich, IP10 0BF	

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## **Independent Auditor's Report to the Trustees of RSPCA Suffolk Central Branch**

### **Opinion**

We have audited the financial statements of RSPCA Suffolk Central Branch (the 'charity') for the year ended 31<sup>st</sup> December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Other matters**

The financial statements of the Charity for the year ended 31<sup>st</sup> December 2021 were not audited as the requirements for an audit were not exceeded.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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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 course of 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity 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.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to licensing for the animal centre as granted by the RSPCA HQ, and considered the extent to which non-compliance might have a material effect on the financial

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statements. We also considered those laws and regulations that impact directly on the preparation of the financial statements.

We considered managements incentives and opportunities for fraudulent adjustments to the financial statements including override of controls and determined that the principal risks were related to inappropriate journal entries or fraudulent transactions that would result in the misstatement of funds.

Audit procedures included:

- Making enquiries of management for known or suspected instances of fraud or non-compliance with laws and regulations.
- Consideration of management's procedures for the security of data.
- Consideration of management's procedures for detecting and preventing fraud, including controls.
- Reviewing journal entries to identify material or unusual transactions.
- Reviewing licensing inspection reports issued by RSPCA HQ.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

**Use of our report**

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



**Jonathan Oakley F.C.A.  
For and on behalf of BG Audit LLP  
Statutory Auditor**

Date: 5<sup>th</sup> June 2023

7 Three Rivers Business Park  
Felixstowe Road, Foxhall  
Ipswich  
IP10 0BF

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**The Trustees present their Report and Financial Statements**

**Objectives and Principal Activities of the Charity**

The objectives of the Branch are to promote the work and objects of the RSPCA – to promote kindness and/or to suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the National Society.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals. This report illustrates the main activities of the Branch and shows the benefit provided to the public.

The key aims of the Branch are to find suitable new homes for as many animals as possible, and to provide proper care to all animals which come into our Branch, particularly those who have been mistreated or abandoned. To also provide subsidised treatment through our Clinics and Animal Welfare team for those members of the public who cannot afford normal veterinary fees.

Animals taken into our care for re-homing are assessed, receive veterinary treatment, flea and worm treatment, vaccinations, neutering and microchipping as needed. If an animal is not old enough to be neutered, a voucher is given to the adopter for when the animal reaches the appropriate age, and this is closely monitored. This work helps to control the incidence and spread of disease and suffering and promotes responsible pet ownership and both human and animal health.

We re-home animals in our care for a reasonable adoption fee to people able to have a companion animal. It would not be in the best interests of the animals, and therefore would fall outside our objects, to re-home to those who do not meet our rehoming criteria. A virtual or face to face home visit is carried out prior to rehoming for all the animals that we re-home, as well as post adoption follow ups to see how the animals are getting on in their new homes.

Our Animal Centre in Martlesham supports our local RSPCA Inspectorate team by taking in unwanted, mistreated or abandoned animals, as well as taking in pets whose owners are no longer able to care for them, through ill health, financial difficulties, changes in their circumstances, or whose owners have passed away. We continue to have a very good working relationship with the Inspectorate team and thank them for all they do. In 2022 38% of animals taken into our care were brought in by the Inspectorate.

We also take in wildlife that is in need of assistance and, when necessary, the wildlife is transferred to the RSPCA East Winch Wildlife Hospital in Norfolk.

We assist those who cannot afford veterinary treatment for their animals, by running a Veterinary Clinic in Ipswich where heavily subsidised veterinary consultations and basic

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treatments are provided to those residing in the Branch area. Vet practices that we partner with will also see eligible welfare clients at their surgery so that we are able to help pets and their owners across our branch area. We operate an income-based welfare assistance scheme which enables the Branch to issue a welfare assistance voucher to help cover veterinary treatment costs for urgent or emergency veterinary care. The people who benefit from these schemes, would otherwise be unable to afford help for their animals, which could result in the animal suffering, or require them to relinquish the pet into the care of a rescue centre. We support keeping pets and their owners together wherever possible and suitable, as we recognise the important bond between animals and people and as we wish to minimise pressure on already-full rescue centres like ours.

The Branch feels neutering of companion animals is a priority and runs neutering schemes where the cost of neutering is heavily subsidised. During 2022 we continued to offer reduced neutering for dogs, cats and rabbits for those on low incomes. This assists members of the public, who would not be able to fund the full cost of the operation themselves and, in animal welfare terms, is a preventative measure to reduce the numbers of unwanted animals and promotes responsible pet ownership. In addition, from the Autumn onwards we offered all those living in certain postcode areas of West Suffolk, 50% off the cost of dog neutering and to have their cat neutered for only £15.

We also continue to provide low-cost microchipping of companion animals at our Animal Centre and through our network of partner vets.

We take in lost and stray animals (excluding dogs) and take steps to reunite them with their owners. The collection or intake of stray dogs is the responsibility of the Local Authority Dog Warden. In 2022 we moved from using the Pets Located online facility for lost and found animals to Animal Search UK, as this is the facility that the National RSPCA Inspectorate team are using. It is a free service for the public to use compared to Pets Located where there is a fee. It is also now the leading search service for missing pets in the UK.

The Branch is registered for Gift Aid which increases the value of donations to the Branch by allowing us to reclaim tax on the donations. Not only can we claim Gift Aid on monetary donations, but we can also ask members of the public if they are willing/able to Gift Aid the donations which they bring to our charity shops.

The Charity owns the Animal Centre at Martlesham, the two houses adjacent to the Centre, namely Forest House and Sunnyland and the Clinic situated at St Georges Street, Ipswich (all freehold). Animal Centre staff members reside in the two houses adjacent to the Centre, providing overnight cover as and when needed. A lease is held on each of the four charity shops.

We support the National Society, other branches and local animal welfare charities by helping with home visits, swapping and transferring animals, inviting them to have stalls at our events and collaborating on campaigns and fundraising events and initiatives.



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At the end of December 2022, the Branch employed 30 staff members (23 FTE).

The Branch provides volunteering and work experience opportunities for those who wish to support our work and gain valuable experience including trusteeship, fundraising, helping in our shops, at the Clinic and at the Animal Centre. This benefits local people, colleges, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for 2022, to ensure they remain focused on our aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

There were no significant expenses paid to any of the Trustees during the financial year 1<sup>st</sup> January to 31<sup>st</sup> December 2022.

**Advisors**

HSBC Bank, Ipswich – Bankers  
Prettys, Ipswich – Solicitors  
BG Audit LLP, Ipswich - Auditors  
Nick Barber Architects Ltd (pro bono)

**Organisational Structure**

The Society was founded on the 16 June 1824 and granted the “Royal” prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932; the work of the Society is governed by the RSPCA Act and by the Rules of the Society. Membership of the Society is by subscription and may be on a life, annual or junior basis.

The Branch is an unincorporated charitable association and a separately registered charity. It is hoped that all branches will be able to go down the CIO route and the National Society is working on this. We do believe this is the future for our branch. The limited liability of trustees will enable branches to attract trustees and make it easier to receive grants from other organisations.

The work of the RSPCA covers England and Wales. There are three management regions, namely; the North, Wales and Midlands and the South. We are part of the Wales and Midlands Region.

A local committee elected at the AGM governs the RSPCA Suffolk Central Branch. The Branch Committee must be a minimum of five members and a maximum of fourteen. The Committee is drawn from individuals who have been members of the Branch for at least three months (and have attended at least three meetings as an observer). The Trustees elected at the AGM may co-opt three additional Trustees during the year. Trustees are recruited through advertising and promotion. They receive ongoing training and support as necessary. They have individual and collective responsibility for the management of the Branch and its funds. For the majority of

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2022, the Branch was governed by 6 trustees. The Branch Manager and supporting team will make it a priority to work on recruiting more trustees during 2023.

The day-to-day responsibility of the Animal Centre, Animal Welfare, Shops and Clinic has been delegated to the respective Managers with the Branch Manager heading up the team.

The Trustees hold monthly meetings at which decisions are made. There are also Sub-Committee meetings held to discuss areas such as fundraising. Additionally, Extraordinary Meetings are held as needed and an AGM is held in June.

### **Related Parties**

There have been no related party transactions in the period 1 January – 31 December 2022.

### **Review of Activities**

During the year, work continued to tie up the loose ends of the merger which included the transfer of monies from the former West Suffolk Branch into our account, meaning all assets are now accounted for under the Suffolk Central Branch. The merger included a commitment to provide an active presence in the West Suffolk area which was largely achieved through increasing welfare assistance support to people on low incomes. The branch engaged a private boarding establishment to take in animals from the West Suffolk area who may not be able to travel to our Animal Centre in Martlesham and to provide increased capacity; this arrangement was ended later in the year as we were able to accommodate all animals in need in our owned facilities. The branch also continued to seek alternative charity shop premises in West Suffolk, the RSPCA West Suffolk Branch having closed their shop in Bury St. Edmunds prior to the merger. Sadly, no suitable property was found so the branch continues the search. The merger also continued to impact expenditure as all shops required rebranding to reflect the new branch name.

In the September of 2022, we said goodbye to our first Branch Manager, Kim Puttock. Kim worked tirelessly for the branch over the 4 years she was with us and we thank her for all that she did. In January 2023, we welcome Gemma Walpole to the role who brings a wealth of charity experience and knowledge.

During the year the Branch took in 305 animals (215 for welfare reasons and 90 were for non-welfare reasons) and re-homed 263 animals. The Branch microchipped 292 animals. In addition, the Branch neutered 406 animals.

At our Animal Centre we are able to care for 21 dogs, 20 rabbits, 40 ferrets, 56 cats plus a number of small animals and birds, at any one time. On average we have around 90-100 animals living at the centre whilst they await their new homes. Cats continued to make up the greatest proportion in 2022, accounting for over 40% of animals in our care at any one time. However, it is increasingly the dogs in our care which take up the most time and resource to rehabilitate and rehome.

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2022 has seen us accept more and more dogs who need not only health rehabilitation, but behavioural help too. Although we don't entirely attribute the rise in behaviour cases to the Covid pandemic, this could have had an effect.

We are seeing many more complex cases which require longer and more specialist behaviour intervention and training plans than ever before. We have invested our time, resources and funds in to making sure we can rehabilitate these dogs and see them successfully live a happy life after rescue, including by introducing a dedicated Behaviourist role. We know the increase of difficult behaviours is here to stay, and we are adapting accordingly to ensure we can provide the dogs coming into our care with what they need to thrive, even if it means a prolonged stay with us.

Also at our Animal Centre, we started work on applying for our new domestic aviary, the trustees started looking at having solar panels on site and a lot of groundwork and fencing work was undertaken to improve facilities for both animals and visitors. We finally had the grand opening of Project Winston in May; which included a wonderful new isolation block, new kennels and support block. The Centre returned to normal opening whereby members of the public could visit in person six days a week.

Volunteers play a vital role across the Branch and we are sincerely grateful to all our volunteers. At the Animal Centre the staff are very appreciative of their dedicated volunteer team who support their work.

We have a small, dedicated volunteer foster team and continue to work on increasing the number of fosterers we have on board. We are indebted to our fosterers as they provide a lifeline for animals who find the centre environment difficult and they can quite literally turn the life of these animals around, as detailed below.

Bruce the cat came into our care in May 2022 via an Inspector as a number of members of the public had seen him as a stray who was limping. Initially, the cattery team were not able to get very close to him without him giving them a warning swipe. It was clear that he had been living outside for most of his life and, unfortunately, after a blood test, we found out he had Feline Immunodeficiency Virus (FIV). This meant it was important that he was content to live as an indoor cat.

Sally our Receptionist stepped in to foster him over the Summer of 2022 and gradually gained his trust. Bruce went from being scared and defensive to greeting her with his signature headbutt. He started enjoying getting fuss from people, on his own terms of course, but we had the knowledge that he could live a stress free and happy indoor life. Happily, Bruce was adopted in October 2022 and as he is on medication for his arthritis, we get to see his adopters monthly when they pick up his prescription and everything seems to be very going well. At his post adoption home visit, he spent the whole time happily snoozing in his bed while our volunteer and the adopters chatted.

Social media and websites play a very important part in our work; especially in the re-homing of animals, enabling branches to showcase their animals to a much larger audience than was

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previously possible. We are very active on Facebook, Instagram and also on TikTok from time to time. We currently have over 11,000 followers on our Facebook page alone.

Veterinary Clinic

At our Veterinary Welfare Clinic in St. Georges Street in Ipswich, 1940 animals were seen and treated. The Clinic continues to see a high demand for help. A welfare assistance scheme is in place at the Clinic to ensure that assistance is given to those in genuine need, i.e., those in receipt of benefits or on a low income. However, no animal in need will ever be turned away.

Our Ipswich Clinic saw 142 more animals in 2022 compared to 2021, with the overall expenditure on the Clinic going up some £5,900.

At our Ipswich Welfare Clinic some of the trends that we are seeing are a surprising increase in puppies coming in considering the cost-of-living crisis. Also, it is noticeable that people are leaving poorly animals longer before they bring them in to be seen by a vet. Demand for the low-cost pet food we sell has risen dramatically and it is clear this is a vital resource. In addition, the cost of medication is sadly increasing literally month on month.

With the cost of living increasing, it is clear that people are struggling to afford to pay the full amount of their vet's bills, even those who are not in receipt of benefits and this trend looks to be increasing well into 2023.

The Trustees believe that the statistics detailed above demonstrate that the branch's activities are making a significant difference to animal welfare in the Branch area and its core purpose is being achieved.

Charity Shops

The Branch runs four busy charity shops; two in Ipswich, one in Felixstowe and one in Stowmarket. As well as raising vital funds for the Branch, the shops help to raise awareness of our Branch and the work we do by displaying rehoming and event posters and signpost members of the public to help. Additionally, our shops help to recycle and upcycle donations, helping the environment.

In 2022 through the hard work of our Shop Managers and volunteers, we were able to claim £21,554 of Gift Aid through the donations given to our Charity Shops. This figure is up 95% compared to 2021.

We are very reliant on the profit from the shops, as this is a vital part of our income and are sincerely grateful for all the donations. We were especially thrilled to see that the shops combined turnover was just short of £300,000 in 2022, a 55% increase compared to 2021, which is a tremendous achievement. This was a welcome increase on previous years and a relief to return to normal trading after the Covid restrictions.

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Fundraising activities

Our Safe Haven sponsorship scheme, whereby members of the public can sponsor animal accommodation at our Animal Centre, plus our events that we organised and attended continue to be a very important part of our income.

Both volunteers and employees carried out the fundraising on behalf of the branch, although the majority of the face-to-face fundraising was carried out by volunteers. There were no professional fundraisers or commercial participators involvement in any of the fundraising activities.

The Branch is registered with the Fundraising Preference Service (FPS). The FPS is a free service run by the Fundraising Regulator that helps people stay in touch with the charities they want to and end contact with those they don't.

Spend on fundraising activities remains modest, as the branch is heavily reliant on volunteers. Although the branch did employ its first-ever paid-for fundraising role, recruiting an Income & Engagement Manager, this was only filled for a short period and the branch continues to revise its approach to resourcing income generation.

Trustees monitor fundraising activity through regular Committee Meetings, and sub-committee meetings, ensuring that activities adhere to legal requirements and best practice.

Education and Talks

Our Educational Speaker, Gill, provides talks mainly to school children and presents to dozens of schools across our large branch area. In the last year she has been to many schools; as far apart as Martlesham and Haverhill. Gill will often take her animal puppet with her when she goes to see the younger children and have an interactive session. Sometimes she will be speaking to a whole school of about 500 children! In 2022 talks focussed on the work of our Animal Centre and having empathy with animals.

Our Volunteers

Our volunteers, who number approximately 80 and to whom we are deeply indebted, provide invaluable support and give their free time generously and readily. The branch would not function without the continued support of these volunteers who help with all areas of our work. Like many organisations in the sector, we continue to find it more difficult to recruit volunteers for our fundraising, especially store collections, and our charity shops, a trend which has continued post-pandemic.

Thank Yous

We would like to take this opportunity to especially thank Ryder Davies Vets, The Barn Vets, Cedarwood Vets, Bury St. Edmunds Veterinary Centre, Nick Barber Architects, Amazon, Pets at Home, Hughes, Tuddenham Press Limited and Suffolk ProHelp.

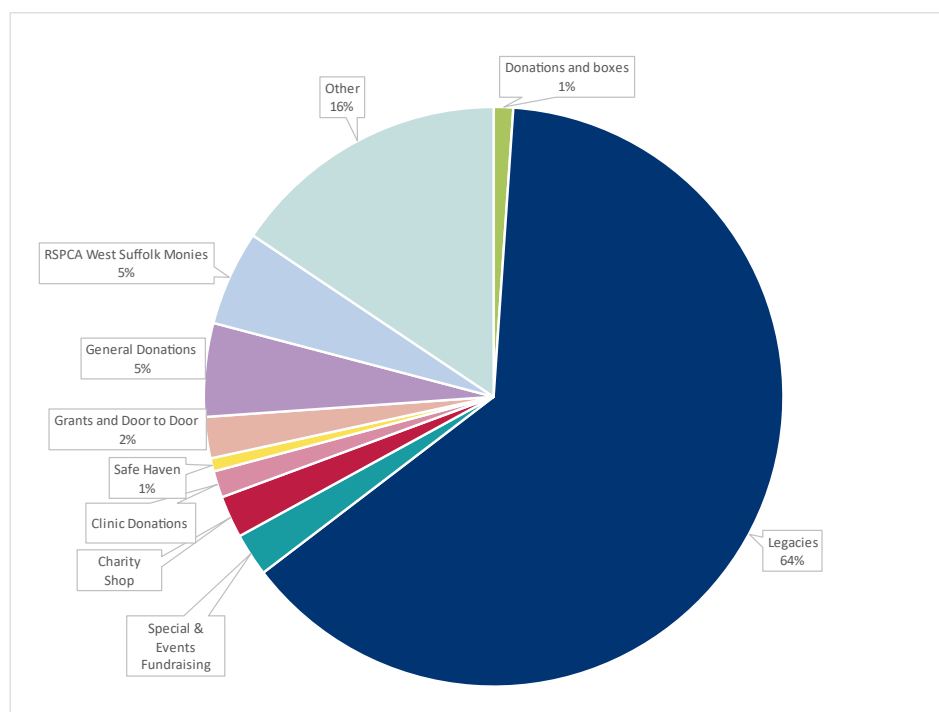
The Branch received 4 complaints in 2022 which were dealt with and resolved by the Branch Manager and/or Trustees.

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Financial Summary

Total expenditure was £998,543 and total income was £1,876,615. The main income items were:

Donations and boxes	20,396
Legacies	1,192,280
Special Fundraising (incl. our events)	44,984
Charity Shop (incl. £22,513 Kickstart)	44,056
Clinic Donations	27,914
Safe Haven	13,786
Grants and Door to Door	43,185
General Donations	97,832
RSPCA West Suffolk Monies	99,423



**Risk Analysis**

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are: -

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient Trustees for the Branch to continue
- insufficient volunteers for the fund-raising activities

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- insufficient funds to cover the cost of animal welfare activities
- inability to operate the Animal Centre, Shops or Clinic because of fire, pandemic or other destruction

The Branch operates within the framework of the Society's rules and guidelines and it is the opinion of the Trustees that the Branch's policies, procedures and controls are adequate to mitigate financial and reputation loss through error or fraud and to maintain the future financial viability of the Branch. There is an ongoing awareness of the need to recruit further Trustees and volunteers.

During 2022 the ongoing review of Branch policies and procedures continued, and any necessary alterations were put in place in order that we continued to comply with legislation and other regulations.

#### **Reserves Policy**

It is Branch policy to maintain sufficient funds in reserve to cover maintenance of all Branch property plus keeping available monies to meet known future commitments. In addition, where funds are raised, donations given and/or legacies received for specific purposes, they must be kept separate until that purpose arises. To meet these obligations, the Branch aims to maintain a reserve level of 9 months.

We can confirm that these funds are sufficient to meet all on-going items of expenditure, including rent for the Charity Shops and all other known or anticipated obligations. There are no likely delays foreseen in realising those assets when need arises.

#### **Investment Policy**

We confirm that all investments both present and future have been or will be acquired in accordance with the powers available to the Trustees. All investments are reviewed on an annual basis in conjunction with forward planning discussions.

#### **Looking Back**

The cost of running our branch operations for this last year were £998,543 against our total income from all sources of £1,876,615.

The branch continues to be very reliant on legacies, which is an unpredictable source but a very important income stream. Our earned income through our charity shops and fundraising is doing remarkably well given the circumstances. We continue to see a general increase in overheads, pretty much across the board, a situation we anticipate will continue into 2023.

#### **Future Plans**

The following activities summarise our ambitions for the next 12-24 months:

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- Continuous improvement of our Animal Centre facilities to retain our high standards and full license accreditation from National RSPCA.
- Commitment to putting the whole animal's welfare first in our rehabilitation and rehoming work, recognising that their psychological needs are as important as their physical and clinical wellbeing and investing in services and care that respond to both.
- Increasing and diversifying our fundraising efforts, seeking to reduce reliance on legacy income whilst recognising that gifts in Wills are a vital and highly-valued source of funds.
- Continually reviewing and monitoring expenditure on core costs, especially those that are subject to increases outside of our control, such as rising vet bills and electricity costs, seeking ways to reduce or offset these without impacting our services or care.
- To increase our impact and presence in West Suffolk to ensure animals and their owners across our branch area have access to the support they need and that the people of West Suffolk know how to support us, or seek support from us.

**Trustees' Responsibilities**

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the charity at the end of the year and of its incoming resources and the application of such resources during the year.

In preparing the statement, the Trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which will enable the Trustees to ensure that the financial statements comply with the applicable law, regulations and Trust Deed.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of and detection of fraud and other irregularities.

The Trustees would like to sincerely thank all those who have helped and who have continued to show their dedication and commitment to animal welfare in the Branch area.



**RSPCA Suffolk Central Branch  
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Our aim for the enlarged branch area is to increase the number of animals we assist, ensuring that we are able to offer support to pets and their owners across the branch area.

We have a need and ambition to review our fundraising to achieve sustainability for the future and a reduced reliance on legacy income, whilst recognising that legacy gifts are an essential and valued part of our income.

We will continue to provide valuable service and support across the expanded area in line with our aims and objectives.

I would like to pay tribute to all our branch team and the volunteers who support them, as they all, at times, go above and beyond the call of duty, to ensure that our vital animal work here in Suffolk continues. A great big thank you to you all.

Finally, a special thank you to my fellow trustees for all their support to myself and the branch.

Approved by the Trustees on 5<sup>th</sup> June 2023 and

Signed on their behalf by



**Mrs Jean Short  
Hon. Chairman**

#### **Legacies Received**

We are indebted to those who leave legacies to the Branch and to those family and friends who donate in memory of someone special. Their generosity will help us to continue our vital local animal welfare work. We are always touched when money is left to the branch in this way and it is very special to us and will continue to be so. Please contact the Operations Administrator (details below) if you would like a list of money that was left to us through legacies in 2022

#### **Form of Bequest**

If you wish to support RSPCA Suffolk Central Branch and their animal welfare work in Suffolk by leaving a legacy in your will, please note that the bequest should be worded as follows to avoid any uncertainty: -

"I give, devise and bequeath to the RSPCA Suffolk Central Branch, registered charity number 206269, the sum of £..... or the whole (or a share) or my residuary estate for its general charitable purposes. I declare that the receipt of the Honorary Treasurer or other proper officer of such Branch shall be a full and sufficient discharge of this legacy".

**RSPCA Suffolk Central Branch  
Annual Report and Financial Statements  
For the Year Ended 31<sup>st</sup> December 2022**

**Branch Contact Details:**

**Telephone:** 0300 999 7321

**Email:** [info@rspca-suffolkcentral.org.uk](mailto:info@rspca-suffolkcentral.org.uk)

**Website:** [www.rspca-suffolkcentral.org.uk](http://www.rspca-suffolkcentral.org.uk)

**Facebook:** [www.facebook.com/rspcasuffolkcentral](https://www.facebook.com/rspcasuffolkcentral)

**Instagram:** [www.instagram.com/rspca\\_suffolkcentral](https://www.instagram.com/rspca_suffolkcentral)

**Martlesham Animal Centre, Mill Lane, Martlesham, IP12 4PD**

Tel: 0300 999 7321 or [info@rspca-suffolkcentral.org.uk](mailto:info@rspca-suffolkcentral.org.uk)

Open to the Public: Mon – Saturday 11.30am–3.30pm (Closed Wednesday) and Sunday 1.30-3.30pm.

(Please Note: Saturday and Sunday are by appointment only)

Telephone lines are open from 9am-4.30pm, 7 days a week.

**Clinic, 35A St. George Street, Ipswich, IP1 3NF**

Tel: 01473 231972 or [clinic@rspca-suffolkcentral.org.uk](mailto:clinic@rspca-suffolkcentral.org.uk)

Open to the Public: Tues 12-1pm and Fri 12-1pm

Telephone lines answered between 10.30am-1.30pm on Tuesday and Friday

**Welfare / Financial Assistance Line**

0300 330 1406

Option 1 – Welfare Assistance and Option 2 – Neutering

or [welfare@rspca-suffolkcentral.org.uk](mailto:welfare@rspca-suffolkcentral.org.uk)

**Ipswich Charity Shop, 1-3 Tacket Street, Ipswich, IP4 1AU**

Tel: 01473 253420 or email [tacketstreet.shop@rspca-suffolkcentral.org.uk](mailto:tacketstreet.shop@rspca-suffolkcentral.org.uk)

Opening Hours: Monday – Friday incl. 9am-4.30pm and Saturday 9am-4pm.

**Ipswich Charity Shop, 15 Reynolds Road, Ipswich, IP3 0JL**

Tel: 01473 7144782 or email [reynoldsroad.shop@rspca-suffolkcentral.org.uk](mailto:reynoldsroad.shop@rspca-suffolkcentral.org.uk)

Opening Hours: Monday to Saturday incl. 10am-4pm

**Felixstowe Charity Shop, 144a Hamilton Road, Felixstowe, IP11 7DS**

Tel: 01394 275350 or email [felixstowe.shop@rspca-suffolkcentral.org.uk](mailto:felixstowe.shop@rspca-suffolkcentral.org.uk)

Opening Hours: Monday to Saturday incl. 9am-5pm

**Stowmarket Charity Shop, Meadow Centre, Wilkes Way, Stowmarket, IP14 1DE**

Tel: 01449 259036 or email [stowmarket.shop@rspca-suffolkcentral.org.uk](mailto:stowmarket.shop@rspca-suffolkcentral.org.uk)

Open Hours: Monday to Saturday incl. 9.30am-4.30pm

**Educational Talks**

Mrs Gill Hendry – [education@rspca-suffolkcentral.org.uk](mailto:education@rspca-suffolkcentral.org.uk).

**RSPCA Suffolk Central Branch  
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For the Year Ended 31<sup>st</sup> December 2022**

**Hon. Officer Contact**

Mrs Jean Short (Hon. Chairman) - jean.short@rspca-suffolkcentral.org.uk.

Mrs Mary Taylor (Hon. Treasurer) - mary.taylor@rspca-suffolkcentral.org.uk.

Mrs Jane "Lesley" Newton (Hon. Secretary) - lesley.newton@rspca-suffolkcentral.org.uk

**Branch Management Contact**

Mrs Gemma Walpole – gemma.walpole@rspca-suffolkcentral.org.uk (Branch Manager) or  
07522 641525

Mrs Kate Grimwood (Operations Administrator) - kate.grimwood@rspca-suffolkcentral.org.uk or  
01449 614057 / 07512 017016.

National RSPCA Helpline/Cruelty Line: 0300 1234 999.

National RSPCA Website: [www.rspca.org.uk](http://www.rspca.org.uk)

*Our cover stars:*

*Bruce cat – See his foster story above. Now happily adopted.*

*Brian and Shane Ferrets – These two handsome lads are looking for a loving home.*

*Cody dog – After a long stay with us, he is now living his best life with his new family.*

*Harvey Rabbit - Harvey is not that keen on other buns so is looking to be a house rabbit with lots of human company.*

Please note: The Inspector's Report for the Essex and Suffolk Group for 2022 is available on our website.

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
for the year ended 31 December 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
Incoming Resources				
Revenues, grants, legacies & donations	1,377,935	161,865	1,539,800	576,732
Activities for generating funds	309,355	0	309,355	205,929
Investment Income	4,947	0	4,947	2,257
Covid Grants	22,513	0	22,513	96,270
<b>Total Incoming Resources</b>	<b>3</b> <u>1,714,750</u>	<u>161,865</u>	<u>1,876,615</u>	<u>881,188</u>
Costs of activities in furtherance of the charities objectives	4a 559,034	66,238	625,272	463,780
Cost of raising and generating funds	4b 265,368	0	265,368	197,335
Management & Administration of the charity	4c 107,903	0	107,903	90,299
		<u>66,238</u>	<u>998,543</u>	<u>751,414</u>
<b>Net Incoming Resources before Transfers</b>	782,445	95,627	878,072	129,774
Gain/Loss on Disposal of Investments	0	0	0	0
Transfers	381,472	-381,472	0	0
Total funds brought forward	<u>1,640,867</u>	<u>285,845</u>	<u>1,926,712</u>	<u>1,796,938</u>
Total funds carried forward	<u>2,804,784</u>	<u>0</u>	<u>2,804,784</u>	<u>1,926,712</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners in England and Wales and is reconciled to the total funds as shown in the Balance Sheet on the following page as required by the said Statement.

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
31st December 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Assets	2	1,205,078	1,164,614
Investments	10	<u>0</u>	<u>0</u>
		1,205,078	1,164,614
<b>Current Assets</b>			
Stock		4,102	2,794
Debtors	7	634,468	104,288
Cash at Bank and In Hand	6	<u>1,007,009</u>	<u>682,337</u>
		<u>1,645,579</u>	<u>789,419</u>
<b>Creditors:</b>			
Amounts due within one year	8	45,873	27,321
		<u>1,599,706</u>	<u>762,098</u>
<b>Net Current Assets</b>			
		1,599,706	762,098
<b>Total assets less current liabilities</b>			
		<u>2,804,784</u>	<u>1,926,712</u>
<b>Creditors:</b>			
Amounts due after more than one year	9	0	0
<b>Net assets</b>			
		<u>2,804,784</u>	<u>1,926,712</u>
<b>CAPITAL &amp; RESERVES</b>			
<b>Income Funds</b>			
General Funds	13	2,804,784	1,640,867
Restricted Funds	5	<u>0</u>	<u>285,845</u>
		<u>2,804,784</u>	<u>1,926,712</u>

The financial statements on pages 20 to 33 were approved and authorised for issue by the Trustees on 5th June 2023, and signed on their behalf by:-

Mrs J Short  
Trustee

*Jean Short*

Date: 5th June 2023

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
for the year ended 31 December 2022**

	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash flow from operating activities</b>	<b>19</b>	289,954	- 81,624
Interest paid		-	-
<b>Net cash flow from operating activities</b>		<u>289,954</u>	<u>- 81,624</u>
<b>Cash flow from investing activities</b>			
Net cash inflow from West Suffolk branch		95,627	285,845
Payments to acquire tangible fixed assets	-	65,856	- 2,296
Interest received		<u>4,947</u>	<u>2,257</u>
<b>Net cash flow from investing activities</b>		34,718	285,806
<b>Net increase / (decrease) in cash and cash equivalents</b>		<u>324,672</u>	<u>204,182</u>
<b>Cash and cash equivalents at 1 January 2022</b>		682,337	478,155
<b>Cash and cash equivalents at 31 December 2022</b>		<u><u>1,007,009</u></u>	<u><u>682,337</u></u>
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		1,007,009	682,337
<b>Cash and cash equivalents at 31 December 2022</b>		<u><u>1,007,009</u></u>	<u><u>682,337</u></u>

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
31 December 2022**

**1) Accounting policies**

**1.1 Basis of preparation of accounts**

RSPCA Suffolk Central Branch is an unincorporated charity in England. The address of the registered office is given in the charity information page on page 3 of these financial statements. The nature of the charity's operations and principal activities are also included on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Stocks**

Stock comprises of goods for resale in order to produce income to further the charity's objects and is valued at the lower of cost or net realisable value.

**1.3 Tangible fixed assets for use by the charity and depreciation**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives on the following basis:-

Plant & machinery – 20 %

Motor vehicle – 10 %

Building sheds – 20 %

Ferret & Cattery houses – 10 %

Shop fittings - 10%

Aviary - 10%

No depreciation is charged on the freehold land and buildings. In the opinion of the Trustees the buildings are maintained to such a standard that depreciation is not required.

**RSPCA Suffolk Central Branch**  
**Statement of Financial Activities**  
**31 December 2022**

**1) Accounting policies (continued)**

**1.4 Legacies**

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

**1.5 Incoming resources**

Incoming resources from the charity shops and from investments is included when received.

**1.6 Resources expended**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

**1.7 Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**1.8 Designated funds**

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**1.9 Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim is to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**1.10 Risk assessment**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**1.11 Finance and operating leases**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. Assets purchased under finance lease are capitalised as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalised cost and the total obligation under the lease represents the finance charges. Finance charges are written-off to the SOFA over the period of the lease so as to produce a constant periodic rate of charge.

**1.12 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.13 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.



**RSPCA Suffolk Central Branch**  
**Statement of Financial Activities**  
**31 December 2022**

**1) Accounting policies (continued)**

**1.14 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.15 Financial Instruments**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Other financial assets***

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in the statement of financial activities, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year and not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**RSPCA Suffolk Central Branch**  
**Statement of Financial Activities**  
**31 December 2022**

**1) Accounting policies (continued)**

**1.16 Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

These include judgements relating to the amount of legacies bequeathed included in other debtors. These have been included on the basis of information available to the Trustees and on reports provided by the legacy department of the RSPCA HQ, who have deemed the receipt of these legacies to be probable in accordance with the Statement of Recommended Practice (FRS102) October 2019.

The amount recognised in debtors at 31st December 2022 amounted to £610,285.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**1.17 Government grants**

The charity received government grants in respect of financial assistance following the economic effects of covid-19. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

RSPCA Suffolk East & Ipswich Branch  
Statement of Financial Activities  
for the year ended 31 December 2022

2) TANGIBLE FUNCTIONAL FIXED ASSETS

		Land and Buildings £	Buildings Sheds £	Motor Vehicles £	Plant, Machinery £	Shop Fittings £	Ferret & Cattery Houses £	Animal Home Improvements (including Project Winston)	Millar Danks Aviary	Total £
Cost at	01-Jan-22	532,517	0	11,444	19,263	24,435	106,101	636,893	0	1,330,653
Additions			7,029	33,490					25,337	65,856
Transfers										0
Disposals										0
Cost at	31-Dec-22	<u>532,517</u>	<u>7,029</u>	<u>44,934</u>	<u>19,263</u>	<u>24,435</u>	<u>106,101</u>	<u>636,893</u>	<u>25,337</u>	<u>1,396,509</u>
Depreciation at	01-Jan-22	0	0	11,444	15,883	22,846	96,923	18,943		166,039
Charge		0	0	1,382	920	1,447	9,178	12,254	211	25,392
Disposals										0
Depreciation at	31-Dec-22	<u>0</u>	<u>0</u>	<u>12,826</u>	<u>16,803</u>	<u>24,293</u>	<u>106,101</u>	<u>31,197</u>	<u>211</u>	<u>191,431</u>
Net Book Value	31-Dec-22	<u>532,517</u>	<u>7,029</u>	<u>32,108</u>	<u>2,460</u>	<u>142</u>	<u>0</u>	<u>605,696</u>	<u>25,126</u>	<u>1,205,078</u>
Net Book Value	31-Dec-21	532,517	0	0	3,380	1,589	9,178	617,950	0	1,164,614

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
for the year ended 31 December 2022**

<b>3) INCOMING RESOURCES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
<b>a) Donations, Legacies and Similar Incoming Resources</b>				
Door-to-Door collections	23,108	18,577	41,685	24,024
Grants	0	1,500	1,500	0
General	97,832		97,832	38,588
Animal Home-other	15,255		15,255	18,121
Collection Boxes	1,273		1,273	1,600
Clinic Collections	27,914		27,914	27,119
Special Efforts	13,398	31,586	44,984	47,159
Legacies	1,181,501	10,779	1,192,280	163,078
Subscriptions	617		617	479
Safe Haven	13,786		13,786	13,734
Funeral Donations	3,251		3,251	2,830
West Suffolk Branch distribution		99,423	99,423	240,000
	<u>1,377,935</u>	<u>161,865</u>	<u>1,539,800</u>	<u>576,732</u>
<b>b) Income from Activities for Generating Funds</b>				
Identichip	170		170	60
Donations Shops	3,018		3,018	3,028
Sales (Animal Home)	19,256		19,256	17,517
Shop Takings	286,911		286,911	185,324
	<u>309,355</u>	<u>0</u>	<u>309,355</u>	<u>205,929</u>
<b>c) Investment Income</b>				
Interest Receivable	4,947		4,947	2,257
	<u>4,947</u>		<u>4,947</u>	<u>2,257</u>
<b>d) COVID Grants</b>				
Coronavirus Job Retention Scheme	0		0	14,202
Reynolds Road	0		0	10,764
Clinic	0		0	2,173
Stowmarket	0		0	16,143
Felixstowe	0		0	10,764
Tacket Street	0		0	16,143
Kickstart	22,513		22,513	26,081
	<u>22,513</u>	<u>0</u>	<u>22,513</u>	<u>96,270</u>

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
for the year ended 31 December 2022**

**4) RESOURCES EXPENDED**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
<b>a) Costs of Activities in Furtherance of the Charitable Objectives</b>				
Animal Home	454,667	50,677	505,344	382,625
Clinic	54,072		54,072	48,131
Veterinary Surgeon	50,295	15,561	65,856	33,024
<b>17b &amp; 17c</b>	<b>559,034</b>	<b>66,238</b>	<b>625,272</b>	<b>463,780</b>
<b>b) Costs of Generating Funds</b>				
Charity Shops			<b>265,368</b>	<b>197,335</b>
<b>17a</b>			<b>265,368</b>	<b>197,335</b>
<b>c) Resources Expended on Managing and Administrating the Charity</b>				
Telephone/Postage Costs	1,117		1,117	853
Sundry	6,463		6,463	2,497
Independent Examiners Fee	860		860	2,745
Auditors Fees	6,000		6,000	0
Insurance	330		330	0
Staff Costs	93,133		93,133	84,204
	<b>107,903</b>		<b>107,903</b>	<b>90,299</b>

**RSPCA Suffolk Central Branch  
Statement of Financial Activities  
for the year ended 31 December 2022**

<b>5) RESTRICTED FUNDS</b>	<b>Balance 01- Jan-22 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31- Dec-22 £</b>
West Suffolk Branch	285,845	130,279	66,238	349,886	0
Donations for assets	0	31,586		31,586	0
	<b>285,845</b>	<b>161,865</b>	<b>66,238</b>	<b>381,472</b>	<b>0</b>

The restricted fund represented funds received following the merger with West Suffolk. Separate funds were maintained for twelve months following the merger with the balance then transferred to unrestricted funds after that date. Donations for specific assets were received during the year and the relevant assets have been purchased at the end of the year.

<b>6) CASH AT BANK AND IN HAND</b>	<b>2022 £</b>	<b>2021 £</b>
Current Account	26,907	36,256
High Interest Savings Account	370,530	295,226
Cash In Hand	428	477
Melton Building Society	85,566	85,302
Monmouthshire Building Society	86,104	85,463
Virgin Money	85,920	5,707
Skipton Building Society	85,264	50,000
Cambridge & Counties	89,269	88,385
Nationwide Building Society	85,544	35,521
The Cambridge	91,477	0
	<b>1,007,009</b>	<b>682,337</b>

<b>7) DEBTORS AND PREPAYMENTS</b>	<b>2022 £</b>	<b>2021 £</b>
Trade Debtors	3,035	733
Taxation Recoverable	17,935	11,477
Prepayments	0	5,667
Other Debtors	613,498	86,411
	<b>634,468</b>	<b>104,288</b>

<b>8) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022 £</b>	<b>2021 £</b>
PAYE, NI and Pensions	6,231	7,152
Accrued Expenses	6,000	3,019
Trade Creditors	33,642	17,150
	<b>45,873</b>	<b>27,321</b>

**9) CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR**

The charity held no long term creditors during this or the previous financial period.

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**10) FIXED ASSET INVESTMENTS**

	<b>Property Investments £</b>	<b>Listed Investments £</b>	<b>Unlisted Investments £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Cost or valuation					
At 1 January 2022	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Realised Gain on Investments	-	-	-	-	-
At 31st December 2022	-	-	-	-	-
Cash held by investment advisors				-	
Total Investments including cash		At 31st December 2022		-	
Total Investments including cash		At 1st January 2022		-	

	<b>Property Investments £</b>	<b>Listed Investments £</b>	<b>Unlisted Investments £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Historical Cost (excluding cash) held by investment advisors					
At 31st December 2022	-	-	-	-	-
At 1st January 2022	-	-	-	-	-

**11) ANALYSIS OF NET ASSETS BY FUND**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2022 £</b>	<b>TOTAL 2021 £</b>
Fixed Assets and Investments	1,205,078		1,205,078	1,164,614
Cash	1,007,009		1,007,009	682,337
Net Current Assets	592,697		592,697	79,761
Liabilities (Due in more than one year)	0		0	0
	<u>2,804,784</u>	<u>0</u>	<u>2,804,784</u>	<u>1,926,712</u>

**12) STAFF COSTS AND NUMBERS**

	<b>2022 £</b>	<b>2021 £</b>
Gross Wages and Salaries	525,202	428,135
Employers Pensions	18,102	14,046
Employer's National Insurance Costs	30,987	21,875
	<u>574,291</u>	<u>464,056</u>

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £18,102 (2021: £14,046).

Employees who were engaged in each of the following activities:

	<b>2022 No.</b>	<b>2021 No.</b>
Cost of generating funds/fund raising	13	13
Activities in the furtherance of the organisation's objectives	21	24
	<u>34</u>	<u>37</u>

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of £60,000 or above.

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**13) UNRESTRICTED FUNDS**

	<b>At 01-Jan-22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment Gains</b>	<b>Transfers</b>	<b>At 31-Dec-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Reserve	1,640,867	1,714,750	932,305		381,472	2,804,784
	<u>1,640,867</u>	<u>1,714,750</u>	<u>932,305</u>	<u>0</u>	<u>381,472</u>	<u>2,804,784</u>

The General Reserve represents the free funds of the charity which are not designated for particular purposes.

**14) TRUSTEES AND OTHER RELATED PARTIES**

No payments or reimbursements of expenses were made to trustees or any persons connected with them during the financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

**15) COMMITMENTS**

At 31st December 2022 the charity has commitments under non-cancellable operating leases as follows:-

<b>Expiry date:</b>	<b>2022</b>		<b>2021</b>	
	<b>Land and Buildings £</b>	<b>Other £</b>	<b>Land and Buildings £</b>	<b>Other £</b>
Within one year	54,250	0	58,667	0
Two to five years	100,750	0	68,667	0
Over five years	0	0	0	0
	<u>155,000</u>	<u>0</u>	<u>127,334</u>	<u>0</u>

£65,762 lease payments have been recognised as an expense during the year (2021: £57,153).

Capital expenditure contracted for but not provided in the financial statements was £nil (2021: £nil).

**16) FINANCIAL INSTRUMENTS**

	<b>2022 £</b>	<b>2021 £</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>616,533</u>	<u>87,144</u>
Measured at amortised cost	<u>39,642</u>	<u>20,169</u>



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17a) Costs of raising and generating funds	Ipswich Reynolds		Ipswich		Total 2022	Total 2021
	Road	Felixstowe	Tacket Street	Stowmarket		
- Shops	£	£	£	£	£	£
Rent	5,060	15,750	23,964	20,988	65,762	57,153
Legal Fees	0	0	1,250	0	1,250	0
Rates	233	623	1,226	1,048	3,130	1,293
Electricity	1,296	2,598	2,347	4,729	10,970	4,942
Administration	3,597	4,285	3,077	3,294	14,253	10,336
Repairs and Renewals	1,448	7,282	5,625	2,731	17,086	4,594
Telephone	290	289	506	230	1,315	1,250
Staff Costs	33,420	33,126	47,438	36,083	150,067	116,366
Goods for Sale	0	0	310	667	977	912
Insurance	0	558	0	0	558	489
	<b>45,344</b>	<b>64,511</b>	<b>85,743</b>	<b>69,770</b>	<b>265,368</b>	<b>197,335</b>

17b) Costs of activities in furtherance of the charities objectives	Unrestricted Funds		Restricted Funds	Restricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	West Suffolk	£		
- Animal Home							
Animal Costs	20,923				19,307	40,230	27,324
Staff Costs	297,791				28,407	326,198	264,815
Repairs and renewals	16,222				30	16,252	19,163
Rates	2,208					2,208	6,053
Electricity	29,817					29,817	12,252
Administration	20,286				1,118	21,404	23,102
Boarding out costs	24,903					24,903	0
Depreciation	25,391					25,391	25,202
Van expenses	7,410				1,815	9,225	1,981
Telephone	1,972					1,972	1,907
Forest House	5,909					5,909	2,971
Identichips						0	158
VET Fees	50,295				15,561	65,856	33,167
Cost of Goods Sold	1,835					1,835	-2,446
Loss on disposal of fixed assets	0					0	0
	<b>504,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,238</b>	<b>571,200</b>	<b>415,649</b>

17c) Costs of activities in furtherance of the charities objectives	Unrestricted Funds		Restricted Funds	Restricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£		
- Clinic							
Rates	560					560	712
Electricity	337					337	502
Administration: Vet attendance	45,343					45,343	40,421
Other	950					950	975
Repairs and renewals	834					834	481
Telephone	276					276	157
Staff Costs	5,772					5,772	4,883
	<b>54,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,072</b>	<b>48,131</b>

**18) LEGACIES**

In accordance with the Statement of Recommended Practice (FRS102) legacies are recognised in the accounts when receipt is probable. Legacies notified but unreceived at 31st December 2022 included in debtors and income amounted to £610,285 (2021: £80,442).

**19) RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASHFLOW FROM OPERATING ACTIVITIES**

	2022	2021
	£	£
Net income/(expenditure) for the year	878,072	129,774
Net cash inflow from West Suffolk branch	-95,627	-285,845
Interest received	-4,947	-2,257
Depreciation	25,392	25,202
Loss on disposal of fixed assets	0	0
(Increase)/decrease in stock	-1,309	1,431
(Increase)/decrease in debtors	-530,180	37,688
Increase/(decrease) in creditors	18,553	12,383
Net cash flow from operating activities	<b>289,954</b>	<b>-81,624</b>