

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

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**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Reference and Administrative Details

Trustees

Sue Brockhurst (Resigned - 08/01/2019)
Wendy Dowding
Gavin Egmore (Appointed - 14/03/2019)
Joe Faulkner (Appointed - 26/06/2019)
Gemma Helsdon
Suzanne O'Connor (Resigned - 04/12/2019)
Jenn Parkhouse (Resigned - 26/06/2019)
John Pinnington (President)
Stephen Read (Treasurer)
Glen Reynolds
Andrea Shephard (Appointed - 10/12/2019)
Lynn Yallop (Chair)

Chief Executive Officer

Gregory Brown

Principal Office

William Frost Way
New Costessey
Norwich
Norfolk
NR5 0JS

Charity Registration Number

206629

Independent Examiner

I A Barlow FCCA
Sexty & Co
124 Thorpe Road
Norwich
NR1 1RS

Bankers

Shawbrook Bank Ltd
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Barclays Bank UK PLC
1 Churchill Place
London
E14 5HP

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Reference and Administrative Details

Solicitors

Leathes Prior	Hansells
74 The Close	Cambridge House
Norwich	26 Tombland
NR1 4DR	Norwich
	NR3 1RE

Investments Advisers

Rathbone Investment Management
Port of Liverpool Building
Pier Head
Liverpool
L3 1NW

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Report of the Chair

I am delighted to present the 2019 Branch annual report which details the outstanding achievements and significant progress that has been achieved by the Branch during the year.

- **Governance:** I am delighted to have welcomed a number of new Trustees to the Board during the year (Gavin Egmore, Joe Faulkner and Andrea Shephard) all of whom have added to the existing skill set of the already strong Trustee board. Gavin is a qualified accountant with a wealth of experience in governance and internal controls, Joe has years of experience in business development and helping his clients achieve profitable growth and Andrea brings with her significant experience in governance and organisational skills and as such I have asked her to take over the role as Branch Secretary. I am also delighted that Gemma agreed to take on the role as Vice Chair. We did say goodbye to Sue, Jen and Suzanne as Trustees, who all for personal reasons felt the time was right for them to take a step back and so I did want to acknowledge their significant contribution and support to the Branch over many years with heartfelt thanks. We also took the opportunity to revise and refresh our governing policies and procedures which underpin our ways of working, internal control and risk management framework. At each monthly Trustee Board meeting this framework is robustly reviewed and challenged by the Trustees
- **Staffing:** Following on from the success of our significant staff transformation programme in 2018, we continued to strengthen our operational team with the following appointments during 2019; Two full time and one part time Animal Welfare Officers, one Receptionist and one Customer & Volunteering Services Officer. For the first time in Branch history we also now have a trained Mental Health First Aider following the successful training undertaken by the Central Services Manager. Under the Chief Executive's continued supervision and guidance our amazing staff and volunteers have, for the 2019 period, achieved the most successful outcomes since the inception of the Branch, as detailed below.
- **Operational Performance:** The stats speak for themselves; We achieved the following increased performance compared to 2018:
 - **Adoptions** – 99% increase (from 276 to 550)
 - **Animals taken into our care** – 105% increase (from 373 to 767)
 - **Increase in neutering vouchers** – 196% increase (from 691 to 2,050)
 - **Reduction in overall cost per animal** – 24% decrease (from £162.04 to £123.06)
 - **Retail:** We successfully opened the new Dereham shop, took on the two shops following the RSPCA Suffolk East Coast Branch merger, and set up the Digital eBay store and maximised our Gift Aid position.
- **Merger:** On 1st September 2019 we successfully completed the merger with the RSPCA Suffolk East Coast Branch. This resulted in our new Branch name going live (RSPCA Mid Norfolk & North Suffolk) and increased our Branch area by 1,500sqm to 4,500sqm. The transition was seamless, again all down to the hard work of the CEO and Senior Management Team.
- **Financial:** We have continued to maintain a very strong financial position with financial stability assured for the long term. We tendered our banking services towards the later part of 2018 and as a result have changed banking providers for 2019. The process we went through has ensured value for money and an enhanced, more robust streamlined service provision.
- **The future:** This is exciting times for the Branch and we have a number of new initiatives and activities both immediately and on the horizon. The key ones being:

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Mid Norfolk & North Suffolk Branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) is a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) that operates in accordance with the regulations and policies of the National Society, carrying out its direct animal welfare work across the Branch area. The area covered reaches from the north Norfolk coast, to Dereham in the East, across to Lowestoft in the West and as far south as Snape and Thorpeness – a total of over 4,500 square miles.

The charity is controlled by its governing document a deed of trust and is an unincorporated charity.

Recruitment and appointment of new Trustees

Trustees are elected annually at the Annual General Meeting and are drawn from nominated individuals who have been members of the Branch for at least three months prior to the AGM date.

Trustees are appointed either from their membership of the RSPCA National Society, or via co-option onto the committee. Potential Trustees are interviewed and have to attend 1-2 committee meetings before being voted onto the committee. External Trustee training is offered to all new Trustees as part of their induction.

A representative from the board of Trustees and the Chief Executive Officer attend the RSPCA Eastern Regional Board meetings, meeting fellow Trustees and senior staff from other Branches along with regional National Society staff and members of the RSPCA Inspectorate to share knowledge, best practice, Branch experiences and building a network of colleagues.

Staff Development

The Trustees are committed to the training of staff to improve the skills and qualifications of employees both for career progression and to ensure that we have a workforce who is highly skilled in their area of expertise, thus enabling the Branch to perform at its peak.

In 2019, the Animal Welfare Manager achieved certification in the Management of Initial Training in Animal Centres. The members of the Animal Welfare team also attended training courses on First Aid at Work, Dogs in RSPCA Care and Cats in RSPCA Care, with the newer members of the Animal Welfare team also gaining qualifications in microchip implantation.

The Central Services Manager became qualified as a Mental Health First Aider, the Customer & Volunteering Services Officer attended training courses on Safeguarding for Volunteer Managers and Volunteering and the Law, and the Receptionist attended Assertiveness training and gained an HABC Level 2 Award in Customer Service.

Along with members of the Central Services team, the Shop Managers and Shop Deputy Managers also attended First Aid at Work, Fire Safety Awareness and Time Management training courses.

The Chief Executive Officer, Animal Welfare Manager, Central Services Manager, Retail Development Manager, Deputy Retail Development Manager and Education & Events Officer all attended the annual RSPCA Animal Welfare Conference in April which was a great opportunity for networking, sharing best practice and furthering knowledge of all things animal welfare with their peers.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

ORGANISATIONAL STRUCTURE

The National Society

The RSPCA National Society was founded in 1824 and was granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created by the Royal Society for the Prevention of Cruelty to Animals Act 1932; the work of the National Society is governed by the RSPCA Act and by the rules of the National Society.

Membership of the National Society is by subscription and may be on a life, annual or junior basis. The National Society is governed by an elected board of (up to 12) Trustees who, subject to the rules, control the affairs, funds, property, and proceedings of the National Society. They are assisted in the administration of the Society by a central organisation, three regional headquarters and 150+ local Branches across England and Wales.

The Branch

A Committee, elected at the AGM, governs each Branch. Members of the committee are the Trustees of the Branch and they have individual and collective responsibility for the governance of the Branch and its funds. Subject to the overall supervision of the National Society, the committee controls and monitors all the fundraising and animal welfare initiatives and charity shops in Attleborough, Bungay, Cromer, Dereham, Lowestoft, Norwich Magdalen Street, Norwich Queens Road, Sheringham, and Wymondham. The Trustees meet on a monthly basis to discuss the running of the Branch, receiving reports from the Chief Executive Officer and members of the senior management team. Decisions are taken with regards to the governance of the Branch and the overall strategic aims.

Branch animals are kept at private boarding establishments with their administration and welfare the responsibility of the Animal Welfare Manager and Animal Welfare Team. Shop management is delegated to the individual shop managers, overseen by the Retail Development Manager and Deputy Retail Development Manager. Branch finances are now outsourced to Farnell Clarke Accountants and overseen by the Central Services Manager. The Animal Welfare Manager, Retail Development Manager and Central Services Manager all report to the Chief Executive Officer, who subsequently is managed by the Chair of Trustees.

GOVERNANCE AND MANAGEMENT

Governance

The Trustees meet regularly, usually once a month, and have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees confirm major risks have been reviewed and systems/procedures have been established to manage those risks.

The Board of Trustees once again reviewed its skill set and as a result appointed new Trustees during the year who brought with them a wealth of experience including: risk management, business development and finance. Each Trustee is required to sign an annual Trustee declaration that confirms their commitment and ability to act in the role as a Trustee of the Branch.

All meetings are formally minuted and detail a clear action log to be followed up at future meetings. All Trustee board meetings have been quorate during the year. In addition to the regular monthly Trustee meetings, a separate meeting between the Trustees and senior management team is held in the Autumn to specifically discuss and plan the strategy for the following year.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Management

The Branch employed 30 members of staff in 2019, across 10 sites in four different areas –Animal Welfare (veterinary provision, animal rehoming/adoptions and campaigns), Retail (shops and eBay), Central Services (finance, customer care, IT, volunteering, administration, HR, and communications) and Education & Events (schools, adult groups and local fundraising).

Each team is led by a manager, who in turn reports to the Chief Executive Officer, with the team managers and the CEO making up the senior management team.

All staff undertook bi-monthly 1:2:1 meetings with their manager in 2019 as part of their personal development, which led into an annual appraisal of their performance over the previous year.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Branch are to promote the work and objectives of the National Society at a local level, i.e. the use of all lawful means to prevent cruelty, promote kindness and alleviate suffering of animals.

The mission of the Branch is to raise awareness, provide practical support and demonstrate compassion in order to deliver excellent animal welfare in our Branch area.

Animals taken into Branch care for rehoming are health-checked, behaviourally assessed and receive veterinary treatment where necessary (including vaccination, neutering and microchipping). This work helps to control the incidence and spread of disease and suffering, and promotes responsible pet ownership. The Branch rehomes animals in need (charging an adoption fee designed to offset the care costs incurred by the Branch), to people willing and able to have a companion animal. As part of the rehoming process a home visit of potential adopters is carried out for all animals that are adopted. Whilst we recognise that companion animals provide very real benefits to people's health, we consider the rehoming component of our work as secondary to the main charitable aim of reducing animal suffering.

The RSPCA Inspectorate (as well as providing information and advice) rescues animals in distress and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions when deemed necessary. This work is crucial to the prevention of cruelty, is part of the overall RSPCA objectives and promotes humane sentiments towards animals. The Branch directly supports the Inspectorate by prioritising animal accommodation spaces to animals the Inspectorate acquire through abandonment or mistreatment. Where funds permit, we assist animals owned by members of the general public whose owners have suffered ill health, financial difficulties or passed away. Whenever possible we take in animals that the public are no longer able to care for.

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

Volunteers

The Branch provides many varied volunteering opportunities for those who wish to support our work, including Trusteeship, fundraising, home visiting, retail, education, events and animal care roles. This benefits local people by providing the opportunity of work which is rewarding and fulfilling and helps people build confidence, especially if they are unemployed or seeking a new role in the future.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

Overall Branch Performance – Chief Executive Officer

2019 was another good year for the Branch and the people and their animals that required our services. The overall upward performance of the Branch continued in the same manner as it had been from 2018, and we were delighted to be able to expand our operations further throughout the year.

With the rapid growth of the Branch throughout 2018, it became clear early in 2019 that the Branch was outgrowing the administration offices in Longwater, Norwich and it was agreed that along with completing the merger with the RSPCA Suffolk East Coast Branch, the other main priority for 2019 was to locate and move into bigger, better and fit for purpose administration offices.

Any new premises would need to comfortably accommodate the staff and numerous animals that passed through Branch offices on a daily basis, be central to the (large, post-RSPCA Suffolk East Coast Branch merger) Branch area, allow for further growth in the future and offer the possibility of alternative veterinary provision and/or revenue streams.

The vacant animal welfare suite at Easton & Otley College was identified as fitting all of the criteria, and negotiations with the college were entered into, with a provisional moving date of summer 2019 being agreed. Despite the best efforts of the Branch and some considerable expense, the moving date kept being pushed back later and later in the year, and sadly in December 2019, the new owners of the college informed the Branch that they were no longer prepared to let the animal welfare suite to the Branch.

Whilst this was very disappointing to accept, the search now continues for new premises to move to, with the hope that an even better site will be secured in 2020.

On a much more positive note, after over a year in the planning, the proposed merger between the RSPCA Norwich & Mid Norfolk Branch and the RSPCA Suffolk East Coast Branch became official on September 1st, 2019, with the new Branch entity being called the RSPCA Mid Norfolk & North Suffolk Branch. This increased the area covered by the Branch from approximately 3,000 square miles to over 4,500 square miles in total and included new towns served by the Branch such as Lowestoft, Beccles, Bungay and Southwold.

The merger also increased the Branch retail portfolio by 50%, with the two former RSPCA Suffolk East Coast Branch shops in Lowestoft and Bungay joining the newly opened shop in Dereham. These, along with the original six other shops in Attleborough, Cromer, Norwich Magdalen Street, Norwich Queens Road, Sheringham, and Wymondham took the number of shops operated by the Branch to nine overall. This was further added to in the spring of 2019 with the opening of the Branch's first digital eBay store.

None of the amazing work that the Branch does could be achieved without the efforts of the team across all ten Branch sites. Their effort, dedication to the cause and commitment to providing the best possible level of service and care to both people and animals is what makes this Branch the wonderful place that it is. Thank you to everyone involved – staff, volunteers, supporters and Trustees – you have influenced the lives of so many animals in a positive manner, and long may it continue!

Animal Welfare Performance – Animal Welfare Manager

In 2019, the Animal Welfare Team continued 2018's improvements with another exceptional year of animal welfare performance. A total of 550 animals were adopted during 2019 resulting in an increase of 99% on 2018's figures. Some notable figures from animal adoptions in 2019 included: 251 cats (up 47%), 71 dogs (up 129%), 99 birds (up 125%) and 7 reptiles (up 250%) all finding loving new homes.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

The Branch also saw an increase in animals taken into our care, up from 373 in 2018 to 767 in 2019 (up 105%), with a large increase in almost all species. These animals entered Branch care via the RSPCA Inspectorate, as sick/injured/stray animals via the RSPCA National Call centre, by way of local veterinary practices, or as a stray/unwanted animal from the general public. There was again a variety of animals admitted ranging from cats, dogs and rabbits, to the more unusual animals such gerbils, terrapins, tarantulas, tortoises, budgies and chickens. We also admitted and treated five wildlife cases from concerned members of the public.

Of the 767 animals admitted in total, 550 found loving new homes, 11 were reunited with their owners, 26 animals were released through our trap, neuter & release (TNR) programme, 32 animals were transferred to other facilities, with sadly 54 animals requiring euthanasia and 12 succumbing to their illness or injuries.

The Animal Welfare Team continued to assist members of the public who were struggling to pay veterinary bills, or to promote responsible pet ownership and help reduce the number of unwanted pets via our neutering scheme. In 2019, 2,050 neutering and microchipping vouchers were issued for dogs, cats and rabbits including during our special free neutering campaigns (where 249 vouchers were issued). This resulted in a 196% increase in vouchers issued and was helped by the Branch working with several additional veterinary practices in the Mid Norfolk & North Suffolk area – allowing greater coverage. The Branch also assisted the public with 545 welfare vouchers to help those who could not afford to pay their full veterinary bills or who would have otherwise been unable to have their animals treated by a vet.

The Animal Welfare Team expanded during 2019, with two additional full-time Animal Welfare Officers joining the Branch in April and a part-time Animal Welfare Officer joining the team in September as part of the merger with the RSPCA Suffolk East Coast Branch.

The Branch also continued in our commitment to the personal development of the team, with members of the team attending a variety of animal welfare courses to further both their practical and technical animal welfare skills, along with on the job experience.

As previously mentioned, our partnerships strengthened further in 2019, with both additional veterinary practices partners and other local animal welfare organisations. Our preferred veterinary partners comprised of the original three Companion Care veterinary practices, along with 13 new CVS veterinary practices. The joint Cat Group meeting also met regularly to share best practice and assist one another other with issues on cat welfare, with many positive outcomes.

Support services - Central Services Manager

The Central Services team manages the various core functions of the RSPCA Mid Norfolk & North Suffolk Branch, including customer service, volunteering, IT, Human Resources and Health & Safety processes; our communications such as our online presence, newsletters, printed materials and also provides administrative support for the other departments within the Branch. The aim and purpose is to ensure that we are delivering excellent levels of customer care and communications to the general public whilst also providing a safe and supportive environment for our staff and volunteers. In 2019 we achieved this aim in many different ways and the department saw a lot of changes including the addition of two new members of staff, a re-evaluation and re-branding of the various ways in which we engage with our supporters and a new focus on our volunteer recruitment and management processes.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

The incredible animal welfare statistics speak for themselves, however much of our work in 2019 concentrated on ways of promoting the achievements of the Branch further and in a way that did justice to the hard work and dedication of our staff and volunteers. To begin with we focused our attention on our printed materials including our newsletters and leaflets; making them current with branded colours and our own photos to make it personal to the Branch. We also revised our online communications including the introduction of two newsletters, one sent externally to promote our work and one used internally to help disseminate information and updates between organisational departments. Our online presence grew significantly throughout the year, leading to an increase in supporters and a wider audience to share our content with. In our communications we concentrated on sharing stories from within our Branch alongside wildlife advice and information from the National RSPCA, to ensure that as well as spreading awareness of our work we were also providing vital information and advice to those that need it.

We also carried out an assessment of our internal processes and procedures in order to identify any gaps within our organisation. This led to the creation and implementation of a number of different policies and procedures within the Branch such as our Lone Working policy and our Remote Working policy which were put in place to help promote the safety and wellbeing of our staff and volunteers. As well as the policies, staff also received practical health & safety training including Fire Safety and Emergency First Aid. For the first time in Branch history a Mental Health First Aider was also appointed within the team in order to encourage open discussions around mental health, stress and wellbeing.

A prominent highlight of the year was the addition of two new members of staff into the Central Services Team: a Receptionist and a Customer & Volunteering Services Officer. Our new Receptionist joined the Branch in Autumn 2019 and was soon busy streamlining our administrative systems whilst providing valuable information and advice to people contacting us over the phone and via email. The Reception area remained very busy with enquiries being made via phone or email on a number of different topics including: rehoming and adoption advice, lost & found enquiries, enquiries about our charity shops, welfare concerns and requests for financial aid support. The Customer & Volunteering Services Officer also joined in Autumn 2019 alongside the new Receptionist in a role completely new to the Branch. The position was created to help us manage our current volunteer processes and to ensure our customer care practices were continually reviewed and refined. Both new members of staff proved themselves to be invaluable to the Branch and have each made a positive impact to the work of the Branch and the output of the Central Services Team.

The contribution and efforts of all staff and volunteers of the Branch to the promotion of excellent animal welfare cannot be overstated and I very much look forward to seeing what the next year will bring. 2019 was not without its challenges for the Central Services team, however we entered 2020 with a strong communications strategy, a refined volunteer management system in place and the motivation and dedication to improve upon and promote the already excellent reputation of the Branch.

Income Generation - Retail Development Manager

2019 was an amazing year for our charity/ retail portfolio, we have future proofed our charity shops by ensuring we adapt, innovate and move with the times, whilst continuing to meet the demands of our loyal customers.

Our retail structure changed throughout 2019 where we had our eBay digital store go live in late April, making over £7,000 profit in the first eight months. We also opened a brand new charity shop in Dereham, giving the Branch a further income source and providing an outlet for our supporters. The merger with the RSPCA Suffolk East Coast Branch also meant that we welcomed two new retail sites in Lowestoft and Bungay to our retail portfolio.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Trustees' Report

We had a very successful year with Gift Aid participation, with the Branch receiving nearly £41,000 via Gift Aid by having 31.5% of all Branch donations eligible for claiming Gift Aid. We still have work to do on some of our retail sites to improve their figures and this remains a key focus for us moving forward.

Our recycling schemes were hit extremely hard in 2019 as the UK suffered from long periods of items such as bric-a-brac and electricals not being accepted by the recycling businesses as the entire industry had suffered from reduced rates at source. Despite these challenges the Retail team worked creatively to find a solution, making over £18,000 in recycling for the Branch.

Increasing and improving relationships with the local and wider communities has always been a goal of the Branch and its shops. We have continued to be involved in local events such as dog shows, 1940's day, vintage days, fashion shows, quiz nights, children's drawing competitions and much more. All of these local events are run by our amazing Shop Managers and our wonderful volunteers who devote their own time and dedication to the charity so willingly.

We also continued to make our shops fully GDPR compliant, by moving across to a more secure digital platform. The Retail team is always very proactive on this, ensuring that all Branch shops handle data securely.

Finally, I want to highlight the amazing team of volunteers and staff members we have, who always go the extra mile for the charity. No matter what, they are there to give their time, energy, specialist skills and dedication in order to raise vital funds for the animals that we rescue, rehabilitate and rehome. Having all this support in the Branch meant we made nearly £167,000 profit in 2019, enabling us to continue to support and carry out our vital animal welfare work in and around our community.

FINANCE

Financial Overview

The activities of the Charity have resulted in a net expense of £462,300 (2018: net income - £109,438), primarily a result of increased expenditure on delivering our charitable objectives.

During the year we completed a merger on September 1st, 2019 incorporating the RSPCA Suffolk East Coast Branch (Charity No. 206576). All assets were transferred to the RSPCA Mid Norfolk and North Suffolk Branch.

The total income for the Branch was £774,423 (2018: £1,025,050) with the main sources of income being retail and legacies. Income from donations and legacies was £168,497 (2018: £354,526), a reduction of £186,029, fundamentally due to the decreasing number of higher value legacies being left to the Branch. Income from trading activities was £46,411 lower at £554,068 (2018: £600,479) as a result of the decision to close the shops inherited from the merger with RSPCA Suffolk East Coast Branch. This difficult decision was made by the trustees after turnaround plans didn't lead to sufficient improvements to financial performance to justify keeping them open.

The Trustees work hard to keep governance and support costs in line with the scale of the charity. These costs have increased to £203,094 (2018: £141,125) reflecting the larger area of operation and the Trustees decision to invest more resources in enhancing overall management to provide a firmer foundation for future growth. We are proud to have increased expenditure on animal welfare activities by £125,576 over the year from £241,1927 to £367,503, meeting the Trustees aspiration to apply more resources to our core activities of animal welfare, education and advice. We are aiming to increase that further in the coming year.

The 2018 comparative figures shown above have been adjusted so that they reflect the combined figures for both the Norwich and Mid-Norfolk and Suffolk East Coast branches.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Trustees' Report

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 and all investments are assessed at least annually.

Reserves policy

At the end of the year the reserves of the Charity had decreased to £1.9m (2018: £2.1m). Within this figure is £93,696 relating to restricted funds (2018: £Nil). The Trustees recognise that this is a substantial balance for a charity of our size and we have set about increasing expenditure on animal welfare services as a result.

The Branch currently has sufficient obtainable assets to support the immediate day-to-day financial needs of the Branch for approximately 2 years. The Trustees 2019 Strategy identified an objective to accelerate the expenditure of our excess reserves to deliver our charitable objectives and our medium-term plans are to operate a financial deficit for a number of years from 2020 before reverting back to a break-even position. We hold no designated reserves.

GOING CONCERN

The Branch has sufficient financial and cash reserves to meet its day to day funding requirements.

In assessing the appropriateness of the going concern assumption, the Trustees have prepared forecasts covering the period to 31 December 2020 and have updated these as a result of the coronavirus pandemic and other uncertainties in relation to income and expenditure. Having regard to this the Trustees conclude it is appropriate for the financial statements to be prepared on a going concern basis.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

**Independent Examiner's Report to the trustees of Royal Society for the Prevention of
Cruelty to Animals Mid Norfolk and North Suffolk Branch**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 15 to 33.

Responsibilities and basis of report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

.....
I A Barlow FCCA
Sexty & Co
Chartered Certified Accountants and Registered Auditors
124 Thorpe Road
Norwich
NR1 1RS

Date:

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Statement of Financial Activities for the Year Ended 31 December 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	168,497	-	168,497
Charitable activities	3	38,255	-	38,255
Other trading activities	4	553,845	223	554,068
Investment income	5	11,948	-	11,948
Other income		1,655	-	1,655
Total Income		774,200	223	774,423
Expenditure on:				
Raising funds	6	(532,826)	(26,960)	(559,786)
Charitable activities	7	(586,474)	(25,463)	(611,937)
Donations to other branches		(65,000)	-	(65,000)
Total Expenditure		(1,184,300)	(52,423)	(1,236,723)
Net income		(410,100)	(52,200)	(462,300)
Other recognised gains and losses				
Other recognised gains and losses		104,108	(10,572)	93,536
Net movement in funds		(305,992)	(62,772)	(368,764)
Reconciliation of funds				
Total funds brought forward		2,088,726	-	2,088,726
Funds from Suffolk East Coast Branch Merger		-	156,468	156,468
Total funds carried forward	20	1,782,734	93,696	1,876,430

On 1st September 2019 The Royal Society for the Prevention of Cruelty to Animals Norwich and Mid-Norfolk Branch successfully completed the merger with the Royal Society for the Prevention of Cruelty to Animals Suffolk East Coast Branch.

Amounts relating to the RSPCA Suffolk East Coast Branch after the merger are shown within the restricted fund column above.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
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Combined Statement of Financial Activities for the Year Ended 31 December 2018

	Note	Unrestricted funds (N&NM) £	Unrestricted funds (SEC) £	Total 2018 Combined £
Income and Endowments from:				
Donations and legacies		345,364	9,162	354,526
Charitable activities		18,067	40,883	58,950
Other trading activities		529,753	70,726	600,479
Investment income		10,319	776	11,095
Total Income		<u>903,503</u>	<u>121,547</u>	<u>1,025,050</u>
Expenditure on:				
Raising funds		(451,854)	(68,474)	(520,328)
Charitable activities		(344,149)	(51,135)	(395,284)
Total Expenditure		<u>(796,003)</u>	<u>(119,609)</u>	<u>(915,612)</u>
Net income		107,500	1,938	109,438
Other recognised gains and losses				
Other recognised gains and losses		(17,590)	-	(17,590)
Net movement in funds		89,910	1,938	91,848
Reconciliation of funds				
Total funds brought forward		<u>1,998,816</u>	<u>49,548</u>	<u>2,048,364</u>
Total funds carried forward		<u>2,088,726</u>	<u>51,486</u>	<u>2,140,212</u>

N&NM column relates to the 2018 RSPCA Norwich and Mid-Norfolk branch accounts. SEC column relates to the 2018 RSPCA Suffolk East Coast branch accounts.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

**(Registration number: 206629)
Balance Sheet as at 31 December 2019**

	Note	Unrestricted £	Restricted £	2019 £	2018 £
Fixed assets					
Tangible assets	13	97,134	14,518	111,652	57,510
Investments	14	483,234	-	483,234	380,533
		580,368	14,518	594,886	438,043
Current assets					
Stocks	15	7,412	527	7,939	5,377
Debtors	16	98,661	7,180	105,841	329,002
Cash at bank and in hand		1,150,716	98,434	1,249,150	1,358,059
		1,256,789	106,141	1,362,930	1,692,438
Creditors: Amounts falling					
due within one year	17	(54,423)	(26,963)	(81,386)	(41,755)
Net current assets		1,202,366	79,178	1,281,544	1,650,683
Net assets		1,782,734	93,696	1,876,430	2,088,726
Restricted funds					
		-	93,696	93,696	-
Unrestricted funds					
		1,782,734	-	1,782,734	2,088,726
Total funds	20	1,782,734	93,696	1,876,430	2,088,726

The financial statements on pages 15 to 33 were approved by the trustees, and authorised for issue on

the 16th November 2020 and signed on their behalf by:

.....

Lynn Yallop
Trustee

Stephen Read
Hon. Branch Treasurer

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Statement of Cash Flows for the Year Ended 31 December 2019

	2019	2018
	£	£
Cash flow from operating activities		
Net income / (expenditure) for the year	(368,764)	89,910
Depreciation of tangible fixed assets	22,275	14,196
(Increase) / decrease in investments	(102,701)	16,967
(Increase) / decrease in stock	(2,562)	1,517
(Increase) / decrease in debtors	223,161	155,439
Increase / (decrease) in creditors	39,631	18,765
	(188,960)	296,794
 Cash flow from investing activities		
Payments to acquire tangible fixed assets	(78,812)	(54,584)
Receipts from sales of tangible fixed assets	1,583	-
Cash received from Suffolk East Coast branch merger	157,280	-
	80,051	(54,584)
 Net cash flow from investing activities		
Net increase / (decrease) in cash and cash equivalents	(108,909)	242,210
Cash and cash equivalents at 1 January	1,358,059	1,115,849
Cash and cash equivalents at 31 December	1,249,150	1,358,059

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

1 Accounting policies

Statement of compliance

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 (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date and Head Office have confirmed the rights of the branch to the gift. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 costs 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.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Irrecoverable VAT

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% on cost and 15% on cost
Fixtures and fittings	15% on cost
Motor vehicles	20% on cost

Investment properties

Investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is transferred to the Statement of Financial Activities as an unrealised gain or loss.

Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Branch does not acquire put options, derivatives or other complex financial instruments.

The main form of economic risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub-sectors.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase price if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Donations and legacies;				
Donations from individuals	61,131	-	61,131	35,972
Legacies	88,117	-	88,117	287,033
Fundraising	19,249	-	19,249	22,359
	<u>168,497</u>	<u>-</u>	<u>168,497</u>	<u>345,364</u>

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Rehoming	38,189	-	38,189	17,369
Education & advice	66	-	66	698
	38,255	-	38,255	18,067

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Trading income;				
Charity shop income	542,863	223	543,086	529,753
Other trading income	10,982	-	10,982	-
	553,845	223	554,068	529,753

5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Other investment income	11,948	-	11,948	10,319

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Other direct costs of generating voluntary income	747	-	747	21,922

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

b) Costs of trading activities

Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Costs of goods sold	39,453	2,245	41,698	37,408
Depreciation, amortisation and other similar costs	19,471	37	19,508	11,554
Staff costs - trading	276,625	14,633	291,258	214,356
Other direct costs of activities for generating funds	196,530	10,045	206,575	166,614
	<u>532,079</u>	<u>26,960</u>	<u>559,039</u>	<u>429,932</u>
		Unrestricted Direct costs £	Restricted Direct costs £	Total 2019 £
Costs of generating donations and legacies		747	-	747
Costs of trading activities		532,079	26,960	559,039
		<u>532,826</u>	<u>26,960</u>	<u>559,786</u>

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

7 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Rehoming		258,883	20,973	279,856	153,167
Clinic & veterinary vouchers		38,152	3,225	41,377	11,115
Depreciation, amortisation and other similar costs		401	-	401	149
Staff costs - animal welfare		87,209	-	87,209	42,651
Governance costs	8	201,829	1,265	203,094	137,067
		<u>586,474</u>	<u>25,463</u>	<u>611,937</u>	<u>344,149</u>
			Unrestricted £	Restricted £	Total 2019 £
Rehoming			346,493	20,973	367,466
Clinic & veterinary vouchers			38,152	3,225	41,377
			<u>384,645</u>	<u>24,198</u>	<u>408,843</u>

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Staff costs - central services	100,900	-	100,900	68,135
Depreciation, amortisation and other similar costs	2,366	-	2,366	2,492
Other governance costs	98,563	1,265	99,828	66,440
	<u>201,829</u>	<u>1,265</u>	<u>203,094</u>	<u>137,067</u>

Included within other governance costs are independent examination costs of £1,500. (2018 - £2,212).

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2019 £	2018 £
Depreciation of fixed assets	<u>22,275</u>	<u>14,195</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

The amount expenses waived by the trustees during the year totalled £Nil (2018 - £Nil).

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

11 Staff costs

The aggregate payroll costs were as follows:

	2019	2018
	£	£
Staff costs during the year were:		
Wages and salaries	443,722	309,671
Social security costs	27,896	12,683
Pension costs	7,749	2,788
	<u>479,367</u>	<u>325,142</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2019	2018
	No	No
Central services	4	2
Retail	17	14
Animal welfare	5	3
	<u>26</u>	<u>19</u>

Volunteer time is not quantified in the financial statements as it is impractical to reflect accurately. No employee received emoluments of more than £60,000 during the year.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2019	127,026	53,006	180,032
Additions	4,619	74,193	78,812
Disposals	-	(5,750)	(5,750)
At 31 December 2019	131,645	121,449	253,094
Depreciation			
At 1 January 2019	112,465	10,057	122,522
Charge for the year	6,034	16,241	22,275
Depreciation eliminated on disposal	-	(3,355)	(3,355)
At 31 December 2019	118,499	22,943	141,442
Net book value			
At 31 December 2019	13,146	98,506	111,652
At 31 December 2018	14,561	42,949	57,510

14 Fixed asset investments

	2019 £	2018 £
Investment properties	235,000	164,000
Other investments	248,234	216,533
	483,234	380,533

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

Investment properties

	Investment properties £
Cost or Valuation	
At 1 January 2019	<u>164,000</u>
Revaluation	
At 31 December 2019	<u>71,000</u>
Net book value	
At 31 December 2019	<u>235,000</u>
At 31 December 2018	<u>164,000</u>

There has been no valuation of investment property by an independent valuer.

The investment property was donated to the Branch during 2008. The donor currently resides in the property and has a 99-year lease at 10p per annum and pays for all outgoings.

The property was accounted for at market value of £125,000 in 2008. The property was revalued to £164,000 in 2015. At the 2019 year end the trustees estimated the market value to be £235,000 and was revalued accordingly.

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

Other investments

	Listed investments £
Valuation	
At 1 January 2019	216,533
Revaluation	26,337
Additions	6,240
Disposals	<u>(876)</u>
At 31 December 2019	<u>248,234</u>
Net book value	
At 31 December 2019	<u>248,234</u>
At 31 December 2018	<u>216,533</u>

15 Stock

	2019 £	2018 £
Stocks	<u>7,939</u>	<u>5,377</u>

16 Debtors

	2019 £	2018 £
Trade debtors	383	15,124
Other debtors	60,874	287,033
Prepayments and accrued income	26,634	17,372
VAT recoverable	<u>17,950</u>	<u>9,473</u>
	<u>105,841</u>	<u>329,002</u>

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

17 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	58,327	36,559
Other taxation and social security	12,553	5,420
Other creditors	9,006	(2,436)
Accruals	1,500	2,212
	<u>81,386</u>	<u>41,755</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Land and buildings		
Within one year	106,110	90,500
Between one and five years	141,947	223,667
Over five years	-	40,000
	<u>248,057</u>	<u>354,167</u>

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,749 (2018 - £2,788).

20 Funds

	Balance at 1 January 2019 £	Transfer of funds re merger £	Incoming resources £	Resources expended £	Other recognised (gains)/losses £	Balance at 31 December 2019 £
Unrestricted funds						
General	(2,088,726)	-	(774,200)	1,184,300	(104,108)	(1,782,734)
Restricted funds						
Suffolk East Coach Branch	-	(156,468)	(223)	52,423	10,572	(93,696)
Total funds	(2,088,726)	(156,468)	(774,423)	1,236,723	(93,536)	(1,876,430)
	Balance at 1 January 2018 £	Transfer of funds re merger £	Incoming resources £	Resources expended £	Other recognised (gains)/losses £	Balance at 31 December 2018 £
Unrestricted funds						
General	(1,998,816)	-	(903,503)	796,003	17,590	(2,088,726)

Restricted funds balance relates to funds received from the Suffolk East Coach Branch when it merged with the charity on 1st September 2019. These funds are restricted to be used in the Suffolk area only.

21 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	97,134	14,518	111,652
Investments	483,234	-	483,234
Current assets	1,256,789	106,141	1,362,930
Current liabilities	(54,423)	(26,963)	(81,386)
Total net assets	1,782,734	93,696	1,876,430

**Royal Society for the Prevention of Cruelty to Animals Mid Norfolk and North Suffolk
Branch**

Notes to the Financial Statements for the Year Ended 31 December 2019

22 Analysis of net funds

	At 1 January 2019	Cash flow	At 31 December 2019
	£	£	£
Cash at bank and in hand	1,358,059	(108,909)	1,249,150
Net debt	1,358,059	(108,909)	1,249,150

23 Related party transactions

During the year the charity made the following related party transactions:

Royal Society for the Prevention of Cruelty to Animals

(Head office of the charity)

During the year, the Branch made purchases of £24,881 (2018 - £34,049) from Head Office. At the year end, the branch owed Head Office £58 (2018 - £2,795).

The branch received income of £50,030 for legacies (2018 - £Nil), £23,431 for house to house collections (2018 - £26,739) and £2,006 for donations and subscriptions (2018 - £66) all from Head Office.

During the year the branch paid donations of £65,000 (2018 - £Nil) to support other RSPCA branches.

At the year end, the Branch was owed £60,875 (2018 - £261,448) by Head Office. This relates to legacies which have been paid to Head Office, have met the conditions to be included as income in the Branch's accounts, but is yet to be paid over to the Branch. This was included within Trade Debtors at the year-end.