

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

Registered Charity No. 206296

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2016

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**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2016**

Charity Registration Number 206296

Governing Document

The R.S.P.C.A. was established under the Royal Society for the Prevention of Cruelty to Animals Act 1932 which incorporated the society. The East Norfolk Branch was registered as a Charity on 23rd September 1962. The affairs of the Charity are governed by R.S.P.C.A. branch rules, effective 1st January 2003.

Address of Charity Head Office

R.S.P.C.A., Wilberforce Way, Southwater, Horsham, West Sussex, RH13 9RS

Address of Branch

RSPCA East Norfolk, Tarworks Road, Great Yarmouth, Norfolk, NR30 1QR

Bankers

Barclays Bank PLC, 15 Hall Quay, Great Yarmouth, Norfolk, NR30 1HL

Trustees

The following served as Trustees during the year:

Lesley Rogers (chair)	Jordan Rickman	Carol Mc Dermott	Jackie Matthews
Eileen Wooldridge		Celia Newson	Clare Hasart
Debbie Birch resigned Jan. 2017		Wendy Potter (treasurer)	

Note Mrs Debra Cook was employed as Branch Manager

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

Responsibilities of the Trustees

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

select suitable accounting policies and apply them consistently;

make judgements and estimates that are reasonable and prudent;

comply with relevant accounting requirements and Statements of Recommended Practice.

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

Objectives

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

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

Activities

The Branch's principal activity is the care and protection of all animals who have been sick, maltreated or neglected This is being achieved through a voucher system and subsidised neutering; micro chipping etc.; which benefits those on means tested benefits by providing financial help to obtain care for animals in need of veterinary care and treatment. The Branch has also increased its welfare work by offering reduced cost micro chipping and neutering events run in conjunction with the cats protection Anglia coastal branch; which have been held almost every month. This has resulted in over 911 animals being micro chipped and 597 cats and dogs being neutered. This helps to cut down on the amount of unwanted litters and the spread of disease. These animals were either owned by people in receipt of a tested benefit or admitted through injury or illness. Animals brought into the care of the Branch receive microchipping, vaccinations, neutering, and other veterinary attention. Branch re-homing in the year exceeded the 268 cases dealt with in 2015, with 271 animals finding new homes. The Branch operates a welfare Clinic for people on means tested benefits to enable them to receive subsidised veterinary treatments for their animals which was again, well used in the year with over 1482 animals seen. The Branch's activities also provide opportunities for volunteers who wish to actively support the work and objectives of the Society.

R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE (continued)
FOR THE YEAR ENDED 31st DECEMBER 2016

Independent Examiner

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

Achievements and Performance

The Branch was very busy again throughout the year, stretching available resources to the limits. Despite this the Branch made a significant contribution at a local level, to the overall aims of the RSPCA .As usual, it was active in many local events and maintained its essential services throughout the year.

Public Benefit

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

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

Or from the Branch Website: www.rs pcaeastnorfolk.co.uk

Reserves Policy

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

Investment Policy

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

Risk Analysis

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

Financial Review

There was a drop of nearly £30,000 in total income compared to the previous year. This was mainly due to the closure of one shop £17,000 ; a reduction in Grants of £10,000; and loss of Recycling revenues £10,000. Against this, Clinic collections rose by £8,000; and a Legacy of £4,083 was received. The total income was £218,969 as against £247,801 in 2015. Total expenditure was down £5,000 to £207,178 due to a number of factors. The closed shop saved £18,000 of costs; but Clinic repairs £5,000, additional vet and medicine expenses etc £7,000; offset this saving.

The net result was Incoming resources of £14,268 compared to £38,241 in the prior year. The balance of the Restricted Fund was transferred to General Funds to cover the intended expenditure, some of which has been capitalised (see additions to Fixed Assets £4,622).

Shop trading continues to provide a valuable source of income, with two of the remaining sites producing an increase in profits. The third outlet was sadly down on its previous result. The Clinic continues to be busy and expensive; but its income, boosted by donations, continue to cover most of its costs allowing this valid service to continue to be provided to the local community.

It is noted that the net funds of £220,204 represent 1.07% of annual costs. This is below the 1.5% target. However the Trustees are satisfied with the overall current state of the financial affairs of the Charity.

This Report was approved by the Council Trustees on 24th May 2017 and signed on their behalf by:

Lesley Rogers
Chairperson

Wendy Potter
Council Trustee

R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2016

I report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2016.

Respective Responsibilities of Trustees and Examiner

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

Examine the accounts under section 145 of the Charities Act

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

to state whether particular matters have come to my attention.

Basis Of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

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

Independent Examiner's Statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements

a. To keep accounting records in accordance with section 130 of the Charities Act; and

b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.

have not been met; or

2. To which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

24th May 2017

R.S.P.C.A EAST NORFOLK BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2016

	NOTE	Unrestricted General Fund	Restricted Fund	TOTAL FUNDS 2016	TOTAL FUNDS 2015
INCOMING RESOURCES					
Incoming Resources from generated funds					
Voluntary Income	2	56,901	0	56,901	66,369
Activities for generating funds	3	114,990		114,990	132,503
Investment Income	4	760		760	685
Incoming resources from charitable activities	5	46,318		46,318	48,244
Total Incoming Resources		218,969	0	218,969	247,801
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: costs of goods sold and other costs.	6	50,940		50,940	68,751
Charitable activities costs	7	152,252	0	152,252	140,506
Governance costs	8	3,986		3,986	2,059
Total Resources Expended		207,178	0	207,178	211,316
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES		11,791	0	11,791	36,485
Other recognised gains (Unrealised).	10	2,477		2,477	1,756
NET MOVEMENT IN FUNDS		14,268	0	14,268	38,241
BALANCE brought forward		200,101	6,235	206,336	168,095
Fund Transfers	17	6,235	-6,235		
BALANCE carried forward		£220,604	£0	£220,604	£206,336

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

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

R.S.P.C.A EAST NORFOLK BRANCH
BALANCE SHEET AS AT 31st DECEMBER 2016

	note	2016	2015
FIXED ASSETS			
Tangible Assets	9	17,075	15,044
Investments	10	<u>48,238</u>	<u>45,761</u>
		65,313	60,805
CURRENT ASSETS			
Veterinary Stocks		4,809	3,600
Debtors and Prepayments	11	3,947	3,082
Cash in Hand and at Bank		<u>150,985</u>	<u>152,462</u>
		<u>159,741</u>	<u>159,144</u>
LIABILITIES : amounts falling due within one year.			
Sundry Creditors and Accruals	12	<u>4,450</u>	<u>13,613</u>
		<u>4,450</u>	<u>13,613</u>
NET CURRENT ASSETS		155,291	145,531
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>220,604</u>	<u>206,336</u>
TOTAL NET ASSETS		<u>£220,604</u>	<u>£206,336</u>
FUNDS			
Unrestricted General Fund		220,604	200,101
Restricted Fund	17	<u>0</u>	<u>6,235</u>
TOTAL ACCUMULATED FUNDS	13	<u>£220,604</u>	<u>£206,336</u>

The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2016 were approved by the Trustees on 24th. May 2017 and signed on their behalf by:-

Mrs L.Rogers
Chairperson

Mrs W Potter
Trustee

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

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2016

1. ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Fund Accounting

Various Funds exist and require separate disclosure as follows:

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

c) Incoming Resources

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

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

d) Expenses Expended

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

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

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

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

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

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

f) Fixed Asset Investments

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

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

g) Irrecoverable VAT

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

h) Subscriptions

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

i) Taxation

The Branch is not liable to taxation.

j) Veterinary Stocks

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

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2016

	Unrestricted fund	Restricted fund	2016 total funds	2015 total funds
2. Voluntary Income				
Legacies	4,083		4,083	300
Grants	2,122		2,122	12,500
Donations and Gifts	12,332		12,332	18,101
Re Homing	14,371		14,371	12,289
Cash Collections and Door to Door	23,488		23,488	21,962
Subscriptions	374		374	277
Fundraising	131		131	940
	£56,901	£0	£56,901	£66,369
3. Activities for Generating Funds				
Shop Takings	£114,990	£0	£114,990	£132,503
4. Investment Income				
Income from Quoted Investments	730		730	665
Interest Receivable	30		30	20
	£760	£0	£760	£685
5. Income from Charitable Activities				
Other Income - Insurance, etc.	960		960	2,122
Neutering and Injections Refunds	3,653		3,653	2,005
Recycling Credits	1,083		1,083	11,256
Clinic Collections	40,622		40,622	32,861
	£46,318	£0	£46,318	£48,244
6. Fundraising Trading : Costs of Goods sold and other Costs.				
Shop -Wages	25,845		25,845	39,565
Shop rent, rates and insurance.	16,365		16,365	20,402
Shop light, heat and water.	2,912		2,912	2,798
Shop telephone.	299		299	566
Shop Repairs and renewals and Bins	4,344		4,344	4,289
Shop sundries (incl Price labels & tickets) and card charges	733		733	814
Shop - Legal re Lease.			0	317
Fundraising Expenses	442		442	0
	£50,940	£0	£50,498	£68,751
7. Charitable Activities Costs				
Veterinary fees, dressings, drugs and appliances	12,447		12,447	18,651
Boarding Fees	29,635		29,635	29,933
Re-Homing and Micro Chips	6,548		6,548	2,208
Salaries And Wages including Employer's NIC.	45,067		45,067	44,892
Vehicle maintenance and running expenses	3,881		3,881	3,474
Telephone and postage	1,943		1,943	1,729
Printing and Stationary	54		54	115
Clinic Costs: Veterinary fees, dressings and appliances	40,540		40,540	34,037
Rates and Insurance	724		724	765
Water Light and Heat	892		892	327
Repairs and Decorating	5,727		5,727	1,375
General Expenses and Bank Charges	421		421	495
Unrecovered VAT Inputs	1,782		1,782	0
Depreciation of tangible fixed assets	2,591		2,591	2,505
	£152,252	£0	£152,252	£140,506
8. Governance Costs				
Branch Contributions	300		300	300
Accountancy and Examiner's fees	1,253		1,253	1,343
Legal and Professional Fees	1,340		1,340	
Travel, Accommodation and other secretarial expenses.	1,093		1,093	416
	£3,986	£0	£3,986	£2,059

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2016

9. Tangible Fixed Assets

		Land & Bldgs	Motor Vehicles	Fixs. Fitts. & Equipt	Leasehold Property	TOTAL
COST	At 1st January	6,229	10,232	16,861	4,189	37,511
	Additions			4,622		4,622
	At 31st December	6,229	10,232	21,483	4,189	42,133
DEPRECIATION	At 1st January		8,207	10,337	3,923	22,467
	Charge for year		505	1,820	266	2,591
	At 31st December	0	8,712	12,157	4,189	25,058
WRITTEN DOWN VALUE						
	At 31st December 2016	£6,229	£1,520	£9,326	£0	£17,075
	At 31st December 2015	£6,229	£2,025	£6,524	£266	£15,044

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

	2016	2015	2016	2015
10. Investments	Cost		Market Value	
L& G (Barclays)MM UK Alpha Fund A				
At 1.1.2016	1,927	1,927	45,761	44,005
Revaluation Gains (unrealised).			2,477	1,756
At 31.12.2016	£1,927	£1,927	£48,238	£45,761

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

Prepayments	998	727
Other Debtors		246
Amounts due from Head Office	2,949	2,109
	£3,947	£3,082

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

Sundry creditors	3,524	10,638
Taxes and Social Security		1,745
Accruals	926	1,230
	£4,450	£13,613

13. Analysis of Assets between Funds

	Unrestricted	Restricted	Total
Tangible Fixed Assets	17,075		17,075
Investments	48,238		48,238
Stocks, Debtors and Prepayments	8,756		8,756
Cash and Bank	150,985		150,985
Current Liabilities	-4,450		-4,450
	£220,604	£0	£220,604

14. Commitments under Operating Leases

At 31st. December 2016 there were commitments under operating leases (i.e. Rents) of £15,902 per anum.

15. Committee Members' Transactions

During the year ; no remuneration was paid to any Trustee; and no member received any expenses.

Mrs L. Rogers received payments for boarding fees at commercial rates in her professional capacity, for which transactions, official sanction has been received.

16. Employees

During the year there were 7 employees (2015-9). Total Remuneration was £70,912 (2015 £81,253).

17. Restricted Fund

The balance on this fund has been transferred to General Funds as the money was used in the year to meet the costs of the Clinic refurbishment; which was its intended purpose.

Chairman's Report 2016

Yet again, it has been a good year for the East Norfolk Branch of the RSPCA.

Rehoming figures have increased albeit by a small margin to 270 animals rehomed (compared to 268 the previous year). Realistically with the resources & funds available, it will be hard to beat this figure next year but yet again we will certainly try! A total of 329 animals received neutering under our welfare voucher scheme and our Snip & Chip events (in conjunction with Waveney CPL) , with an amazing 911 animals being microchipped during the year too. This is an area the Branch will yet again continue to work very hard on. The clinic treated 1522 animals throughout the year (compared to 1378 the previous year) – once again an amazing achievement which could not be done without our wonderful staff & all important dedicated volunteers.

The service offered at our Welfare Clinic changed slightly during the year. A whole day is now covered (on a Tuesday) with appointments & emergencies seen in the morning and walk ins during the afternoon. Further services are also now available such as blood tests & skin scrapes. The number of vaccinations being done has also started to increase.

Lindsay (Clinic Manager) & Faye (Branch Animal Welfare Co-Ordinator) both studied hard during the year to become SQP's (Suitable Qualified Persons) to enable them to sell & advise on flea & worm treatments. We are very proud of their success and this has enabled us to add a Friday afternoon session at the clinic solely for flea & worm treatments, collection of prescriptions and microchipping. No vet is in attendance for this session. Neutering vouchers are also available during this time. It is hoped a further vet clinic will be added sometime during 2017 to keep up with demand.

In June the Board of Trustees was nominated at the AGM. The eight trustees are the governing body of the East Norfolk Branch who are responsible for the control and management of the charity. The new Trustees and are from a variety of professional backgrounds and each bring unique skills and experience to the Board. They ensure that the charity acts within the law and applies the Society's funds to pursue charitable purposes, and are responsible in ensuring that the animals in their care obtain the best treatment possible. The Trustees conduct regular monthly meetings to discuss Branch business and continue to strive for better welfare & business outcomes.

The Board of Trustees would like to thank Debra Cook, Branch Manager and her team of staff for their dedication, enthusiasm and hard work in pushing the Branch ever forward over the last year. The Board recognises the difficulties they face in their daily work with ever increasing costs being met by ever increasing demands for our services. The staff do a fantastic job making us all proud to be a part of the RSPCA East Norfolk Branch.

Our thanks also go to our dedicated volunteers, the shop and clinic workers, fundraisers, foster carers, home checkers to name but a few and who we could not operate without, the RSPCA Inspectorate with whom we have developed a close working relationship, the local vets and other welfare groups and all those who devote their time, energy, services and goods to us. Thank you to Broadland Cattery who house our cats, rabbits and other small furrries and also to MeadowGreen in Loddon who look after our dogs and work hard to ensure they receive excellent care and attention preparing them for their future homes. And finally to our adopters, who fall in love with our animals and give them a forever loving home, we thank you.

The Board of Trustees is looking forward to serving for another year and ensuring the East Norfolk Branch continues to go from strength to strength.

Lesley Rogers