

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

Registered Charity No. 206296

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2018

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**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2018**

Charity Registration Number 206296

Governing Document

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

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

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

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

Trustees

The following served as Trustees during the year:

Lesley Rogers (chair) Wendy Potter (treasurer) Carol Mc Dermott

Eileen Wooldridge Celia Newson Jackie Matthews Angela Schroeer

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

Activities

The Branch's principal activity is the care and protection of all animals within the Branch area that have been found sick, injured, neglected or maltreated. Animals who come to us injured, sick or neglected are given veterinary care and attention, once well enough and no owner can be found they are put up for re-homing after being held for a minimum of 7 days, animals are also signed over by owners who can no longer care for their animal for many reasons. All of the animals re-homed by us are also neutered, vaccinated (FIV cats on vets advice) and Micro chipped, along with routine flea and worm treatments. Pet owners who are in receipt of means tested benefits have the use of our veterinary clinic. This clinic offers subsidised veterinary care to clients who live within our branch area. In 2018 an extra session was added allowing us to see even more clients. In 2018 2092 owned animals were seen at this clinic. A welfare system with the use of vouchers is in operation for people who are referred to private vet practices for procedures that cannot be carried out at our clinic, hereby a donation is made to help towards the cost of treatments. The number of vouchers issued was 79.

The branch also run weekly neutering sessions every Friday for reduced cost cat and dog neutering vouchers for people in receipt of benefits. These vouchers can be used at several designated vets. These sessions are held during our SQP flea and worm and micro chipping clinic run by our branch qualified SQP.

Other events have been carried out this year such as a community dog event with vets held at a local public house. We have had the usual re-homing open days and events for fundraising.

In 2018 we re-homed 290 animals up again on the previous year by 19, most of these were cats but also several dogs, rabbits and small mammals. The branch issued neutering voucher's for 369 owned cats and dogs, and micro chipped 324 owned animals for people who are financially restricted.

The branch runs three charity shops which helps us to fund the welfare work that we do. The branch is very pro-active fundraising. We also provide opportunities for volunteers who wish to actively support the work of the local branch and the objectives of the National society.

**R.S.P.C.A EAST NORFOLK BRANCH
REPORT OF THE COMMITTEE (continued)
FOR THE YEAR ENDED 31st DECEMBER 2018**

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.rspcaeastnorfolk.co.uk

Reserves Policy

The Trustees' policy, in line with head office recommendations, is to maintain a balance of reserves which equate to one and a half times running costs. The Trustees note that reserves equate to about 1.2 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 continue to be addressed regularly at management meetings.

Financial Review

The Branch has experienced significant increases in both its Income and Expenditure during the year, which has resulted in a substantial Net Income of £59,547 before the decrease of £4,547 in the value of Investments. This leaves £55,000 to be added to the balance of the General Funds. The increases in income and expenditure arise from a number of reasons as briefly reported below; but generally reflect the increase in activities as reported on page 1.

Income was boosted by the receipt of 5 Legacies in the year amounting to £69,872 (in 2017 only £1,000 was received).

Shop trading income was down by £13,000 on 2017; but this was due to the closure of one shop; whilst another shop was opened later in the year in a better location. The lost shop revenue was offset by increases in revenues from other activities re income streams; especially the Clinic and Neutering.

Total Expenditure increased over 2017 by £45,566. The main components of this were the activity based costs, especially Vet. and Medicines and Boarding costs. Other Expenses showed small increases, such as Wages and Salaries, these being expected; whilst other costs were incurred for the first time i.e. Office Rents. Shop costs decreased due to the closure already reported above.

The General Fund balance at the 31st December 2018 was £306,977 and is represented by the Net assets as detailed on the Balance Sheet on page 4. The most significant of which is Cash and Bank £232,775. The increase in cash holding can be attributed to the Legacies received.

The General fund balance equates to 1.2 of running costs; an improvement over prior years but still short of the 1.5 target set. However the Trustees are satisfied with the current state of the Branch's finances but continue to try and improve revenues.

This Report was approved by the Council Trustees on 21st May 2019 and signed on their behalf by:

Mrs L. Rogers
Chairperson

Mrs W. Potter
Council Trustee

R.S.P.C.A EAST NORFOLK BRANCH
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2018

I report on the accounts and notes of the above, set out on pages 3 to 8, for the year ended 31st December 2018.

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.

21st May 2019

R.S.P.C.A EAST NORFOLK BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2018

	NOTE	Unrestricted General Fund	Restricted Funds	TOTAL FUNDS 2018	TOTAL FUNDS 2017
INCOMING RESOURCES					
Incoming Resources from generated funds					
Voluntary Income	2	130,798	0	130,798	60,346
Activities for generating funds	3	114,793		114,793	128,609
Investment Income	4	902		902	763
Incoming resources from charitable activities	5	66,358		66,358	46,561
Total Incoming Resources		312,851	0	312,851	236,279
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: costs of goods sold and other costs.	6	52,041		52,041	55,766
Charitable activities costs	7	194,149	0	194,149	148,886
Governance costs	8	7,114		7,114	3,086
Total Resources Expended		253,304	0	253,304	207,738
NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES		59,547	0	59,547	28,541
Other recognised losses (2017 gains) (Unrealised).	10	-4,547		-4,547	2,832
NET MOVEMENT IN FUNDS		55,000	0	55,000	31,373
BALANCE brought forward		251,977		251,977	220,604
Fund Transfers	17	0		0	0
BALANCE carried forward		£306,977	£0	£306,977	£251,977

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 2018

	note	2018	2017
FIXED ASSETS			
Tangible Assets	9	22,210	19,165
Investments	10	<u>46,523</u>	<u>51,070</u>
		68,733	70,235
CURRENT ASSETS			
Veterinary Stocks		8,433	5,553
Debtors and Prepayments	11	5,721	2,389
Cash in Hand and at Bank		<u>232,775</u>	<u>184,638</u>
		<u>246,929</u>	<u>192,580</u>
LIABILITIES : amounts falling due within one year.			
Sundry Creditors and Accruals	12	<u>8,685</u>	<u>10,838</u>
		8,685	10,838
NET CURRENT ASSETS		238,244	181,742
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>306,977</u>	<u>251,977</u>
TOTAL NET ASSETS		<u><u>£306,977</u></u>	<u><u>£251,977</u></u>
FUNDS			
Unrestricted General Fund		306,977	251,977
Restricted Funds	17	<u>0</u>	<u>0</u>
TOTAL ACCUMULATED FUNDS	13	<u><u>£306,977</u></u>	<u><u>£251,977</u></u>

The financial statements set out on pages 5 to 8 in respect of the year ended 31st. December 2018 were approved by the Trustees on 21st. May 2019 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 2018

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 2018

	Unrestricted fund	Restricted fund	2018 total funds	2017 total funds
2. Voluntary Income				
Legacies	69,872		69,872	1,000
Grants	2,060		2,060	4,500
Donations and Gifts	15,603		15,603	11,942
Re Homing	15,520		15,520	17,156
Cash Collections and Door to Door	27,385		27,385	25,503
Subscriptions	358		358	245
	£130,798	£0	£130,798	£60,346
3. Activities for Generating Funds				
Shop Takings	£114,793	£0	£114,793	£128,609
4. Investment Income				
Income from Quoted Investments	907		907	748
Interest Receivable	-5		-5	15
	£902	£0	£902	£763
5. Income from Charitable Activities				
Other Income - Insurance, etc.	1,858		1,858	527
Neutering Refunds	11,751		11,751	1,577
Recycling Credits	581		581	404
Clinic Collections	52,168		52,168	44,053
	£66,358	£0	£66,358	£46,561
6. Fundraising Trading : Costs of Goods sold and other Costs.				
Shop -Wages	29,946		29,946	32,102
Shop rent, rates and insurance.	13,610		13,610	16,212
Shop light, heat and water.	2,590		2,590	2,600
Shop telephone.	379		379	305
Shop Repairs and renewals and Bins	4,321		4,321	4,091
Shop sundries (incl Price labels & tickets) and card charges	1,195		1,195	456
	£52,041	£0	£52,041	£55,766
7. Charitable Activities Costs				
Veterinary fees, dressings, drugs and appliances	27,236		27,236	12,110
Boarding Fees	39,146		39,146	27,430
Re-Homing and Micro Chips	6,961		6,961	5,939
Salaries And Wages including Employer's NIC.	51,652		51,652	47,208
Vehicle maintenance and running expenses	6,412		6,412	4,662
Telephone and postage	1,454		1,454	1,402
Clinic Costs: Veterinary fees, dressings and appliances	48,847		48,847	38,061
Rates and Insurance	760		760	762
Water Light and Heat	1,067		1,067	843
Repairs and Decorating	768		768	3,302
Telephone	491		491	429
General Expenses and Bank Charges	514		514	1,461
Unrecovered VAT Inputs	2,717		2,717	756
Depreciation of tangible fixed assets	6,124		6,124	4,521
	£194,149	£0	£194,149	£148,886
8. Governance Costs				
Branch Contributions	105		105	0
Office Rent	2,467		2,467	
Accountancy and Examiner's fees	1,390		1,390	1,115
Legal and Professional Fees	991		991	1,170
Travel, Accommodation and other secretarial expenses.	2,161		2,161	801
	£7,114	£0	£7,114	£3,086

R.S.P.C.A EAST NORFOLK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2018

9. Tangible Fixed Assets

		Land & Bldgs	Motor Vehicles	Fixs. Fitts. & Equip	Leasehold Property	TOTAL
COST	At 1st January	6,229	6,500	21,647	4,189	38,565
	Additions			5,229	3,940	9,169
	Disposals					0
	At 31st December	6,229	6,500	26,876	8,129	47,734
DEPRECIATION	At 1st January		1,353	13,858	4,189	19,400
	Charge for year		1,287	3,524	1,313	6,124
	Disposals					0
	At 31st December	0	2,640	17,382	5,502	25,524
WRITTEN DOWN VALUE						
	At 31st December 2018	£6,229	£3,860	£9,494	£2,627	£22,210
	At 31st December 2017	£6,229	£5,147	£7,789	£0	£19,165

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

	2018	2017	2018	2017
10. Investments				
	Cost		Market Value	
L& G (Barclays)MM UK Alpha Fund A				
At 1.1.2018	1,927	1,927	51,070	48,238
Revaluation Loss (2017 Gain) (unrealised).			-4,547	2,832
At 31.12.2018	£1,927	£1,927	£46,523	£51,070

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

Prepayments	1,941	958
Amounts due from Head Office	3,780	1,431
	£5,721	£2,389

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

Sundry creditors	5,235	6,327
Balance of Grant Repayable	0	3,500
PAYE	1,701	0
Accruals	1,749	1,011
	£8,685	£10,838

13. Analysis of Assets between Funds

	Unrestricted	Restricted	Total
Tangible Fixed Assets	22,210		22,210
Investments	46,523		46,523
Stocks, Debtors and Prepayments	14,154		14,154
Cash and Bank	232,775		232,775
Current Liabilities	-8,685		-8,685
	£306,977	£0	£306,977

14. Commitments under Operating Leases

At 31st. December 2018 there were commitments under operating leases (i.e. Rents) of £22,130 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 9 employees (2017-6). Total Remuneration was £81,598 (2017 £77,451).

17. Restricted Fund

There were no transactions on Restricted Funds during the year; and there were no balances on such funds at the beginning nor end of the year.