
RSPCA CAMBRIDGE & DISTRICT BRANCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

RSPCA CAMBRIDGE & DISTRICT BRANCH

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RSPCA CAMBRIDGE & DISTRICT BRANCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2018

Trustees

Dr S O'Hanlon, Chair
Mrs J Barber, Homing Co-ordinator
Dr R Rodd, Honorary Treasurer
Mrs V Sparks
Mrs H Stearn

Charity registered number

205098

Principal office

1 Pool Way
Whitehall Road
Cambridge
CB5 8NT

Accountants

Peters Elworthy & Moore
Chartered Accountants
Salisbury House
Station Road
Cambridge
CB1 2LA

Bankers

National Westminster Bank plc
23 Market Street
Cambridge
CB2 3PU

Solicitors

Motley & Hope
The Manor House
11 Shortmead Street
Biggleswade
Bedfordshire
SG18 0AT

Website

<http://www.rspca-cambridge.org.uk>

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2018. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Policies, objectives and public benefit

1. The RSPCA Cambridge and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in an area which covers SE Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport to Royston and from Gamlingay to Newmarket (including the area between).
2. The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society. In the particular case of the facilities of our animal clinic we permit use by pet owners who satisfy the financial eligibility criteria but live slightly outside our branch area since this can be done without detriment to pet owners living within the branch area.
3. The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

4. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.
5. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public (*shown in italics*). All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Charitable activities pursued for the public benefit

6. *We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away when our funds permit. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.*
7. *We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through our animal clinic in Cambridge and payments for treatment at private vets (where injured stray animals need emergency help outside our normal clinic hours). This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.*
8. *We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our animal clinic in Cambridge. This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.*
9. *Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*
10. *We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*
11. *We take in, free of charge, lost animals and take steps to reunite them with owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.*
12. *We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.*
13. *We offer free animal care advice by distributing information and guidance in the form of leaflets at public events and for members of the public visiting our shops. The public benefits through the promotion of responsible pet ownership.*
14. *Within the terms of our governing document, we support the National Society and other RSPCA branches through the networking of animals to re-home and by carrying out home visits on behalf of other branches and by collaborating at events and meetings such as the Local Animal Welfare Group and Regional Board.*
15. *We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, reception duties at our clinic, helping at our shops and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding. It also helps to produce a nucleus of people in the local community who possess skills and knowledge about animal welfare.*

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Policies and objectives

The objects of the charity are to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity. This covers SE Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport in the North to Royston in the South and from Gamlingay in the West to Newmarket in the East (including all the area between). The major activities of the charity to promote these objects are:

- A low-cost animal clinic in Cambridge city for pet-owners receiving state benefits.
- Care and rehoming of animals taken in by the local Inspectors and Animal Collection Officers of the Society.
- A veterinary voucher scheme operated via private vets to help low-income pet owners whose animals require emergency treatment and cannot be taken to the Cambridge clinic.
- A scheme to offer very low cost neutering for feral cats and for pets whose owners are on benefits.
- Veterinary treatment and where necessary rehoming for sick and injured stray animals reported to the RSPCA control centre.

Minimum Animal Welfare Standards

The RSPCA branches have agreed minimum standards of service which all should strive to meet. These are:

Animals accepted into branch care

1. Branches should be able to provide advice or assistance to owners of animals of all species, even if only by referral to specialist organisations.
2. Animals taken in by the inspectorate, and in need of accommodation, should be seen as having first call on the branch's animal welfare resources. The branch with this responsibility for the animal is the one in whose area the animal is found.
3. Branches should aim to accept all companion animals offered to them for adoption, although this may not be achievable in the short term.

Rehoming

1. All dogs and cats should be microchipped before rehoming in line with current Society policy.*
2. Where an animal is offered for adoption and a pre-homevisit is required in accordance with the rules, the potential adopter should initially be contacted within 48 hours and the visit itself should be conducted within a week.
3. All animals for rehoming should be neutered, in line with current Society policy, (except where there are over-riding veterinary reasons for not doing so). In the case of animals that are too young to be neutered at the time of adoption, a neutering voucher should be issued and the branch should attempt to ensure that it is used.

Welfare Neutering

1. All branches should establish a welfare neutering policy and budget.
2. Support with welfare neutering of their animals should be offered at least to people on the following benefits: income support, universal credit, housing benefit.
3. Owners who fit the eligibility criteria should be offered a minimum contribution toward the cost of neutering their animals (suggested to be at least £10 or 10% of their bill).

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Assistance with Veterinary Treatment

1. All branches should establish an appropriate veterinary assistance policy and budget.
2. As with welfare neutering, help should be offered at least to people on income support, universal credit or housing benefit.
3. All people asking the RSPCA for assistance and meeting the eligibility criteria should be offered at least a contribution sufficient to ensure that their animal is seen by a veterinary surgeon (i.e. at least the cost of the consultation fee).

At present the Cambridge branch is largely achieving all these targets with the exception of the aim of satisfying all requests by the public to take in companion animals for rehoming which it is completely unable to attempt due to lack of funds. As the branch area contains at least two large animal homes operated by other reputable charities and two active Cats' Protection branches, the committee consider that it would not be acceptable for the branch to take in animals in the knowledge that they would certainly have to be put to sleep rather than referring the owners to other possible sources of help.

* Where young kittens are rehomed the Cambridge branch has been advised by the vets who attend our animals in kennels that it is preferable to supply a combined voucher for neutering and chipping so that the microchip can be implanted under a general anaesthetic at the same time as the neutering operation. This means a greater degree of certainty that the chip can be implanted in the muscle, rather than beneath the skin, and will not subsequently work out and be lost.

ACHIEVEMENTS AND PERFORMANCE

Key financial performance indicators

Work done by the branch in 2018 (2017 numbers shown in brackets):

	Dogs	Cats	Misc	Total
Clinic Treatments	2,396 [2,189]	852 [805]	84 [113]	3,332 [3,107]
Animal neutering	92 [100]	63 [60]	15 [12]	170 [172]
Rehomed	9 [12]	41 [52]	12 [8]	62 [72]

Animal clinic

Demand remains very high and we remain concerned about the numbers of owners calling from outside our catchment area and having to be told it would be impractical for them to attend our clinic.

Fundraising activities/income generation

The charity's income was £422,146 (2017: £230,324). £177,781 was income from the three charity shops (2017: £161,563). This represents a huge amount of effort on the part of our volunteers and staff.

Second-hand goods for sale in the shops were entirely sourced from over-the counter donations from members of the public or items collected from members of the public who contacted us to offer donations for collection so there was no requirement for us to employ a professional paid collector to solicit goods from people's homes.

Donors of items to be sold in the shops are requested to fill in a "gift aid" form if they are UK tax payers. They are then allocated a unique number and bar code, which is attached to each donated item and scanned in at the till when the item is sold. The special software system records the amount generated by each donation of goods and enables the branch to reclaim tax in the same way that would be done if the donor had made a straightforward gift of cash.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

The system may appear complicated but is now reliably generating a significant amount of funds which we would not otherwise have.

Resources expended and charitable activities

The committee continued its policy of restricting intake mainly to animals referred by the Inspectors and sick and injured strays referred by the National Control Centre, with very occasional intake of unwanted animals (mainly small dogs) in order to ensure that we always have some dogs available for adoption. Experience has shown that if we entirely restrict intake of dogs to Inspectors' referrals this means that there may be long periods of time when we have no dogs to offer to the public and that this means that we then become viewed as a cat-only centre which impacts on our ability to rehome dogs when this is required.

Veterinary treatment costs at £49,806 (2017: £50,310) continue to be a large part of our expenditure. As our financial position has become more stable we have been able to afford to take in more injured strays needing extensive treatment.

We have not made any changes to the fees charged by the clinic except for passing on the increased amounts which the University Veterinary School charge for spay/neuter operations.

RSPCA Cambridge Charity Clinic Overview

This is a broad-brush summary to give an overview of the way the clinic's finances work.

RSPCA Clinic

Provides around 3,200 treatments p.a.

Monthly costs:

Fixed costs: approximately £2,600 (flat rate fee to Vet School + rates, heating etc.) Variable costs: Vaccinations, chipping, spay/neuter - owner pays in advance, completely covering our costs. We pass on the money paid to the Vet School.

Owners pay the Vet School direct for the cost of other treatments, so this only impacts on the branch if the owner cannot afford this and asks us for additional help. The Vet School's charges to clients are roughly 1/3 - 1/2 the cost of the same treatment at a private vet.

Monthly Income from clinic fees (other than vaccinations etc.)

Usually around £2,200.

The branch is currently subsidising the basic functioning of the clinic by approximately £1,000 per month and we have not yet achieved our goal of nil subsidy of basic clinic activities. Analysis of clinic attendance suggests that the consultation fees charged to owners are now at a level which is discouraging some of them from using the clinic and therefore any further increase would be likely to increase, rather than reduce the need for subsidy from branch funds.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Emergency out of hours cover

The Vet School will see registered animals outside normal clinic hours in an emergency. Registration is achieved and maintained by the animal being seen at the RSPCA clinic during the previous 24 months. The owner is charged a consultation fee of £37. This fee is paid to the School, not the RSPCA.

Most other branch clinics rely on clients using the out of hours service of the vet who serves the clinic and paying the full amount. So, although this activity doesn't appear on the "balance sheet" of the branch, it is worth a considerable amount in terms of provision of animal welfare. We estimate that around 100 animals currently benefit from the service each year.

It is in the interest of animal welfare to encourage more people to register their animals so that emergencies can be seen at minimal cost, rather than our volunteers being in the position of having to refuse to cover a £100 out of hours consult at a private vet when they know an animal is suffering.

We are the only source of veterinary treatment help for owned animals in most of our branch area, and although the PDSA has some PetAid practices in Newmarket and Ely these can only offer comparatively limited help.

It is the responsibility of the branch to provide an emergency contact number to receive emergency calls from clients and filter them so that the School does not receive calls which are not relevant to them. This is achieved by a mobile phone rota, the branch number being forwarded to volunteers on the rota.

What happens when owners can't afford the Vet School's charges?

At one time the Vet School used to set up payment plans for owners who couldn't pay the full amount up front. They no longer do this (because people did not pay!) and currently insist that most operations be paid for in full in advance (used to be on collection of the animal) which gives clients very little time to try to borrow from family etc. They've also recently increased the charges for operations. Charges are still around a third of the cost at private vets, but private vets' charges have increased significantly above the rate of inflation.

For a period of a year after the Vet School originally stopped running payment plans, the branch attempted to run a scheme whereby we would pay the School and the owner would pay us back. This was financially impossible because many owners didn't pay, or paid very slowly, and because our clients genuinely are poor, so nearly everyone asked to come on the scheme, including those who could have raised the money up front with some effort.

Our animal rehoming costs were £22,631 (2017: £25,574). The branch has a great need for extra volunteers to do pre-homing visits to ensure a compatible match between animal and adopter. If you think you might be interested in this, please contact Janine Barber on 01638 508 316 or email rehoming@rspcacambridge.org.uk.

Management of risk

As required by its responsibilities under the Statement of Recommended Practice 2015, the committee has examined and discussed potential risks to the finances and effective working of the branch and has arranged for systems to be put in place to minimize these risks. One significant financial risk incurred by the branch relates to the handling of property-related transactions where there is a need to balance the need for proper professional advice against the cost of legal and survey fees. Where these transactions are instigated by the branch the necessary steps are always reported and discussed by the committee. Care is taken that the relevant statutory authorities were contacted for advice relating to health and safety regulations and inspections; building control; fire certificates etc. for all buildings owned or leased by the branch. The branch has signed up to the fair disciplinary procedure system operated by the national society and ensures that all volunteers and employees are treated fairly and equally. Paid employment is advertised openly and subject to fair competition. The branch has agreed Equalities, Health and Safety, Volunteers and Fire Safety Policies.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Safety issues have been discussed by the committee and it has been agreed that the risk of significant injury as a result of branch activities is generally low. Where areas of risk have been identified the branch committee has taken steps to minimize potential hazard.

Copies of the branch policies and Employers and Public Liability Insurance certificates may be obtained on request to the branch treasurer.

The committee has discussed its responsibilities under the Disability Discrimination Act and staff and volunteers have been informed of their responsibilities under the Act. Ramps and doorbells have been fitted outside our shops where appropriate to improve wheelchair access, and the animal clinic has wheelchair access and a disabled toilet for clinic customers.

The trustees are also required to comply with the Branch Rules as determined by the Governing Council of the National RSPCA, which is composed of:

- 1 Representatives elected by postal ballot of all society members.
- 2 Regional representatives elected by ballot of the branches.
- 3 Co-opted members with special expertise.

FINANCIAL REVIEW

The charity benefited from legacy income of £180,230 in 2018, of which £51,286 was received before the year-end, as compared to £nil from this source in 2017. The charity's total income was £422,146 (2017: £230,324) and total expenditure was £237,965 (2017: £222,419). There was a net surplus for the year of £184,181 and there were funds carried forward at the end of the year of £322,178 (2017: £137,997) of which £7,460 (2017: £7,460) related to restricted projects and £314,718 (2017: £130,537) to general unrestricted funds. As noted above the majority of income comes from the three charity shops and these contributed £31,572 (2017: £32,881) to net income after deducting shop running costs.

Reserves policy

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from fundraising activities and clinic fees and an unpredictable legacy component. This means that we receive occasional very large amounts which need to be used gradually to support the regular income rather than being spent during the year in which we receive them. We aim to keep our free reserves at around 3 months operating costs (reported by NCVO to be the median level of reserves for larger charities), which is £56,000.

As a result of the substantial legacies received this year, the charity has free reserves of £219,468 compared to £33,927 last year. The charity intends to draw down from the surplus reserves over the next few years to support its charitable objectives.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Involvement of volunteers

The crucial role of volunteers in the work of the branch

Volunteer help for the branch	Hours
Telephone (on an "on-call" basis)	17,520
Fostering animals before rehoming:	5,000
Administration and record-keeping:	1,050
Almoning at the clinic:	800
Visiting potential animal adopters:	400
Charity shops and other fundraising	8,000
Committee meetings:	250
Supervising viewing of animals for rehoming	200
GDPR preparation	200
Liaison meetings with other branches	50
Animal collection (e.g. transport to the kennels):	50
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
TOTAL	<u>33,530</u>

If the work of the volunteers was paid for at no more than the minimum wage it would cost the charity over £250,000!

Volunteers are invited to consider joining the Society and standing for election to the branch committee so that their views can be fully represented*.

* Anyone wishing to stand for election must be an adult member of the RSPCA of at least three months' duration at the time of the branch AGM.

The charity has adopted policies on significant items of personnel management, including:

- Equal opportunities
- Volunteers
- Health and Safety
- Fair Disciplinary
- Safeguarding

Details of these policies can be obtained by writing to the committee c/o the RSPCA Animal Clinic, 1, Pool Way, Whitehill Road, Cambridge CB5 8NT.

Material investments policy

Branch trustees have powers to invest funds and to maintain income reserves.

Reference and administration details may be found on page 1 to these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is a branch of the RSPCA, which is governed by the RSPCA Act 1932. Whereas the Branch is a separately registered Charity, it follows rules laid down by the RSPCA Council.

The charity was formed in 1883 when the committee of the Cambridgeshire Society for the Prevention of Cruelty to Animals resolved to change its status to become a branch of the National RSPCA. In doing so the organisation retained its status as an independently reporting charity, but placed itself under the Rules of the National Society, including commitment to pay an annual contribution to support the work of the Society's Inspectors. The branch is governed by the RSPCA Branch Rules (revised 2006).

Method of appointment or election of Trustees

The branch committee of trustees is composed of:

1. At least seven and not more than fourteen committee members elected by vote of branch members at the Annual General Meeting who must be members of the National Society, and
2. Up to two committee members co-opted by vote of the elected branch committee.

Committee members stand down at the AGM each year and may then stand for re-election. Members who stand for election and fail to receive at least 50% of the vote are not eligible to be appointed by the committee.

The Trustees who served during the year were:

Mrs J. Barber (Homing Co-ordinator)
Ms S. Christians (Elected 19th June 2018, resigned 20th March 2019)
Ms L. MacIntyre (co-opted November 2017, resigned 17th April 2018)
Dr S. O'Hanlon (Chair)
Mrs J. Parry (resigned 17th April 2018)
Dr R. Rodd (Treasurer)
Mrs M. Sievwright (resigned 8th April 2019)
Mrs V. Sparks
Mrs H. Stearn (Co-opted 19th June 2018)
Mrs P. White (resigned October 2018)

Policies adopted for the induction and training of Trustees

Any branch member who is interested in joining the committee is invited to contact a member of the committee with a view to attending meetings as an observer. Very occasionally some items of business may be confidential, in which case observers will be requested to "sit out" while these are discussed.

Training for new trustees is provided by the Branch Support Specialist, who is a paid member of RSPCA National staff responsible for support of a group of branches.

In-service training for committee members with particular responsibilities (e.g. rehoming) is available in the form of short courses run by the national Society. These are run ad-hoc on a regional basis so that members can attend from multiple branches.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Organisational structure and decision making

The trustees meet monthly and a quorum of at least four trustees must be present for valid decision making. Optionally, the trustees may decide not to hold a meeting in up to four months of the year for holidays etc.

Committee members stand down at the AGM and may then stand for re-election or appointment. Members who stand for election and fail are not eligible to be appointed by the committee.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Strategic plans and budgets drawn up and approved by the trustees.
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

Powers to amend the Branch constitution

Branch trustees have no powers to amend the Branch constitution, which is determined by the Branch Rules as laid down by the National Council.

Branch membership

Branch trustees have no powers to refuse Branch membership except as laid down in the Branch Rules.

PLANS FOR FUTURE PERIODS

Future developments

The committee remain very distressed that it is not possible to raise sufficient funds to make emergency treatment available for all sick or injured animals. Pet owners must be in no doubt that they are ultimately responsible for the welfare of any animals they own and that, unfortunately, vets may be unable to offer any treatment other than euthanasia if no-one is able to provide funding.

With a view to increasing our income so that we can again accept seriously injured animals, the committee have been attempting to recruit additional trustees with relevant skills. We would be very grateful if any branch members would consider joining the committee in order to help run a fundraising group. This group would organise events (e.g. sponsored walks, and dog show) and co-ordinate money collections which are still a very

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

valuable way of raising funds with little or no overheads when done by volunteers.

We would like to appeal to local members to consider whether they might be able to spend some time volunteering in one of the branch's charity shops.

If you can help please email info@rspcacambridge.org.uk.

Independent Examiners

A resolution proposing that Peters, Elworthy & Moore be re-appointed as independent examiners of the charity will be put to the Annual General Meeting.

Secure online donations

You can now make secure online donations to the branch using your credit card. Visit our website to find the link.

If you are a UK standard-rate taxpayer this method of giving is beneficial to the charity because tax at is automatically reclaimed for us.

Thanks

The committee would like to express their thanks to all the people who made the work of the branch possible: the clinic almoners, the Cambridge Vet School staff and the private vets who participate in our voucher schemes; the animal fosterers, home visitors and emergency drivers, and all the collectors, shop staff, shop volunteers and donors whose generosity pays for it all. We must also thank their families for continually putting up with the disruption of 'normal' life. All our members will know the hard work done by our local inspectors and animal collection officers, but they may not realise how much essential "backroom" support work goes into keeping the region functioning. The other members of the committee would like to thank Edwina Parker in relation to fundraising and general assistance at the clinic.

More volunteers needed

We need extra volunteers to help in our charity shops — might you be able to help? There are a variety of interesting jobs which need doing, not just helping on the till and some of them can be done in the evening, or at weekends.

The shops are at 188 Mill Road, Cambridge, 61 Burleigh Street, Cambridge and 10A Market St., Newmarket.

Charity shops

To maintain our income, we need a constant flow of donations of saleable items. If you have clothing, bric-à-brac, books, records etc. that you no longer want, please donate them to one of our shops.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on _____ and signed on their behalf by:



Dr R Rodd, Honorary Treasurer

RSPCA CAMBRIDGE & DISTRICT BRANCH

POLICY ON HELP WITH VETERINARY TREATMENT COSTS FOR THE YEAR ENDED 31 DECEMBER 2018

RSPCA Cambridge and District Branch: Policy on help with veterinary treatment costs

Under the RCVS guidelines vets have a duty to relieve suffering even if an owner is unable to pay, however there is no duty to preserve life, so animals may have to be put to sleep if owners are unable or unwilling to pay for treatment. Providing treatment via our own clinic is the most cost-effective use of branch funds so owners must accept the responsibility of proactively registering their animals. This can be done by taking the animal to any regular clinic session for a health check or vaccination and sick animals can be registered on the spot at regular sessions. It is not possible to register animals outside the normal clinic session times. Owners are reminded that it is an offence not to seek veterinary help for a suffering animal and inability to pay is not an excuse for breaking the law.

If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our criteria we will do our best to offer transfer of ownership to the branch for rehoming as an alternative to putting the animal to sleep. We have to do this because we would otherwise have no way to prevent anyone claiming to be unable to afford payment and getting free treatment for their animals.

The University Vet School normally require payment of the total estimated charge for treatment when an animal is admitted to the hospital from our clinic for inpatient treatment. As this charge is already heavily subsidised, we will not usually be able to give any additional help.

Treatment of owned animals at private vets, is significantly less cost-effective than using the clinic: for example a typical late-night call can involve a surcharge of up to £150. This means that callers who are not currently registered with the clinic will normally have to wait until the next open clinic session because we cannot afford to pay £150 simply to arrange for the animal to be seen. This means it is very important that owners who know they would not be able to afford a private vet should arrange to register their animals — preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly boosters only cost £15 and this relatively small payment will protect from killer diseases and maintain the animal's registration.

We expect owners to co-operate with our efforts to help their animals. This means:

- o they should pay their share of the costs when requested.
- o they should provide proof of income whenever they attend the Cambridge clinic.
- o they should arrive at the clinic in good time (before 10.30 am.)
- o they should only use the out of hours emergency system for genuine emergencies.
- o they should be reasonable about the numbers and types of animals they keep.
- o they should ensure that pets' vaccinations are kept up-to-date.
- o they should get their animals neutered. This is not only important to prevent the birth of unwanted animals but also reduces the risk of certain serious conditions, such as pyometra, which may be very expensive to treat by operation.

RSPCA CAMBRIDGE & DISTRICT BRANCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

Independent examiner's report to the Trustees of RSPCA Cambridge & District Branch (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2018.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 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 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

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.

Signed: *Justina Coplowe*

Dated: *13 September 2019*

Mrs J Coplowe FCA

For and on behalf of Peters Elworthy & Moore
Salisbury House
Station Road
Cambridge
CB1 2LA

RSPCA CAMBRIDGE & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations and legacies	2	-	211,376	211,376	27,822
Charitable activities	4	-	32,989	32,989	40,939
Other trading activities	3	-	177,781	177,781	161,563
TOTAL INCOME		-	422,146	422,146	230,324
EXPENDITURE ON:					
Raising funds	3	-	146,209	146,209	128,682
Charitable activities	5	-	91,756	91,756	93,737
TOTAL EXPENDITURE		-	237,965	237,965	222,419
NET INCOME		-	184,181	184,181	7,905
NET MOVEMENT IN FUNDS		-	184,181	184,181	7,905
RECONCILIATION OF FUNDS:					
Total funds brought forward		7,460	130,537	137,997	130,092
TOTAL FUNDS CARRIED FORWARD		7,460	314,718	322,178	137,997

The notes on pages 19 to 30 form part of these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2018**

	Note	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	10		95,250		96,610
CURRENT ASSETS					
Stocks	11	503		836	
Debtors	12	154,699		20,622	
Cash at bank and in hand		90,471		37,284	
			245,673	58,742	
CREDITORS: amounts falling due within one year	14	(18,745)		(17,355)	
NET CURRENT ASSETS			226,928		41,387
NET ASSETS			322,178		137,997
CHARITY FUNDS					
Restricted funds	15		7,460		7,460
Unrestricted funds	15		314,718		130,537
TOTAL FUNDS			322,178		137,997

The financial statements were approved by the Trustees on 05/09/19 and signed on their behalf, by:



Dr R Rodd, Treasurer

The notes on pages 19 to 30 form part of these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

RSPCA Cambridge & District Branch constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There were no significant estimates or judgements made by management in preparing these financial statements.

1.2 GOING CONCERN

The Trustees have reviewed the financial position of the charity and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements continue to be prepared on the going concern basis.

1.3 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES (continued)

1.4 INCOME

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Charitable activities consists of the provision of veterinary services and treatments and income is recognised at the point when the service is provided.

Income from grants is recognised at the point the charity is legally entitled to the income, in line with the individual grant agreements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, specifically those incurred in running the shops to raise funds.

Trading costs relate to the usage and running of the shops, including staff wages.

All expenditure is inclusive of irrecoverable VAT.

1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Assets acquired by gift

Tangible assets given to the charity, whether for restricted or unrestricted purposes, are included at cost, being the trustees' best estimate of the price which would have been paid by them on the open market. Where appropriate, professional valuer's advice is obtained.

Tangible assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold building	-	2% straight line
S/Term Leasehold Property	-	Over length of lease
Office equipment	-	25% straight line

1.7 OPERATING LEASES

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Stock items donated for resale are not included in the financial statements until they are sold.

RSPCA CAMBRIDGE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	-	4,217	4,217	3,059
Legacies	-	180,230	180,230	-
Grants	-	26,929	26,929	24,763
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	-	211,376	211,376	27,822
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	-	27,822	27,822	
	<hr/>	<hr/>	<hr/>	

Of the £180,230 legacy income, £51,286 was received before the year-end. The balance is expected to be received in 2019.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

3. TRADING ACTIVITIES

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
CHARITY TRADING INCOME				
Shop income	-	177,781	177,781	161,563
CHARITY TRADING EXPENSES				
Shop expenditure	-	146,209	146,209	128,682
Net income from trading activities	-	31,572	31,572	32,881

In 2017 all shop income and expenditure was unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Adoptions	-	2,481	2,481	2,462
Clinic fees	-	30,508	30,508	38,477
	-	32,989	32,989	40,939
Total 2017	-	40,939	40,939	

In 2017, all income from charitable activities was unrestricted.

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Direct costs 2018 £	Support and Governance costs 2018 £	Total 2018 £	Total 2017 £
Expenditure on charitable activities	75,197	16,559	91,756	93,737
Total 2017	77,337	16,400	93,737	

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

6. DIRECT COSTS

	Total 2018 £	Total 2017 £
Clinic consumables	2,760	1,453
Veterinary fees, vaccines and microchips	19,694	27,790
University of Cambridge: fees for staff at clinic	30,112	22,520
Boarding and homing expenses	22,631	25,574
	75,197	77,337
	75,197	77,337
Total 2017	77,337	

Of the above expenditure, £NIL (2017: £NIL) was met directly from restricted funds.

7. SUPPORT & GOVERNANCE COSTS

	Governance costs £	Support costs £	Total 2018 £	Total 2017 £
Telephone	-	751	751	693
Repairs and maintenance	-	961	961	175
Rates and water	-	1,605	1,605	1,980
Light and heat	-	1,633	1,633	2,058
Sundries	-	4,150	4,150	4,234
Accountancy fees	1,565	-	1,565	2,050
Independent examination fees	1,285	-	1,285	1,250
Cleaning	-	3,249	3,249	2,600
Depreciation	-	1,360	1,360	1,360
	2,850	13,709	16,559	16,400
	2,850	13,709	16,559	16,400
Total 2017	3,300	13,100	16,400	

Of the above expenditure, £NIL (2017: £NIL) was met directly from restricted funds.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	1,360	1,360
Independent Examiners' remuneration - accountancy	1,565	2,050
Independent Examiners' remuneration - for examination	1,285	1,250
	<u>1,285</u>	<u>1,250</u>

The charity considers its key management personnel to be the Trustees. All of the Trustees give their time and expertise without any form of remuneration or other benefit in kind (2017: £NIL).

During the year, no Trustees received reimbursement of expenses or had expenses paid directly to a third party on their behalf (2017: £NIL).

In 2018 one Trustee made donations to the charity totalling £120 (2017: one trustee donated £120).

9. STAFF COSTS

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	49,174	42,767
Other pension costs	385	208
	<u>49,559</u>	<u>42,975</u>

The average number of persons employed by the charity during the year was as follows:

	2018 No.	2017 No.
Shop	4	3

No employee received remuneration amounting to more than £60,000 in either year.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

10. TANGIBLE FIXED ASSETS

	Land and buildings £	S/Term Leasehold Property £	Office equipment £	Total £
COST				
At 1 January 2018 and 31 December 2018	130,000	21,380	7,410	158,790
DEPRECIATION				
At 1 January 2018	33,390	21,380	7,410	62,180
Charge for the year	1,360	-	-	1,360
At 31 December 2018	34,750	21,380	7,410	63,540
NET BOOK VALUE				
At 31 December 2018	95,250	-	-	95,250
At 31 December 2017	96,610	-	-	96,610

Included in land and buildings is freehold land with an estimated cost of £62,000 (2017: £62,000), which is not depreciated.

11. STOCKS

	2018 £	2017 £
Goods for resale	503	836

12. DEBTORS

	2018 £	2017 £
Legacies receivable	128,944	-
Other debtors	11,131	4,622
Prepayments	14,624	16,000
	154,699	20,622

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

13. CONTINGENT ASSETS

At the year end conditions existed relating to a legacy that had been left to the charity during 2015. The legacy relates to a part-share in the value of a domestic property with the attached condition that the legator's husband has a life interest entitling him to remain living in the property. The husband is also challenging the will on the basis that he should be entitled to 50% of its value as a dependent.

In line with paragraph 5.34 of the Charities SORP (FRS 102), as the legacy is being challenged and the charity has no reasonable estimate of the timing or amount of settlement, no income has been recognised within the Statement of Financial Activities.

When a settlement is agreed, recognition of the income will be revised taking into account any other conditions such as the life interest.

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

	2018	2017
	£	£
Other taxation and social security	500	849
University of Cambridge	6,320	7,338
Boarding, homing and veterinary fees	4,783	2,774
Other creditors	7,142	6,394
	18,745	17,355

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2018 £
UNRESTRICTED FUNDS				
General Funds	130,537	422,146	(237,965)	314,718
RESTRICTED FUNDS				
Fund for animal care equipment	1,447	-	-	1,447
Fund for rabbit accommodation	13	-	-	13
Fund for security fencing	6,000	-	-	6,000
	<u>7,460</u>	<u>-</u>	<u>-</u>	<u>7,460</u>
Total of funds	<u>137,997</u>	<u>422,146</u>	<u>(237,965)</u>	<u>322,178</u>

The restricted funds relate to specific purposes as set out above.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 £	Income £	Expenditure £	Balance at 31 December 2017 £
GENERAL FUNDS				
General Funds	230,324	230,324	230,324	690,972
RESTRICTED FUNDS				
Fund for animal care equipment	1,447	-	-	1,447
Fund for rabbit accommodation	13	-	-	13
Fund for security fencing	6,000	-	-	6,000
	<u>7,460</u>	<u>-</u>	<u>-</u>	<u>7,460</u>
Total of funds	<u>237,784</u>	<u>230,324</u>	<u>230,324</u>	<u>698,432</u>

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	-	95,250	95,250
Current assets	7,460	238,215	245,675
Creditors due within one year	-	(18,747)	(18,747)
	<u>7,460</u>	<u>314,718</u>	<u>322,178</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	-	96,610	96,610
Current assets	7,460	51,282	58,742
Creditors due within one year	-	(17,355)	(17,355)
	<u>7,460</u>	<u>130,537</u>	<u>137,997</u>

17. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £385 (2017 - £208). Contributions totalling £NIL (2017 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

18. OPERATING LEASE COMMITMENTS

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	Land and buildings	
	2018	2017
	£	£
Within 1 year	59,184	64,000
Between 1 and 5 years	164,189	50,000
After more than 5 years	176,250	-
Total	399,623	114,000

19. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.