

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CAMBRIDGE AND DISTRICT BRANCH

England & Wales · Charity number 205098

## Details

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Other names	RSPCA CAMBRIDGE AND DISTRICT BRANCH, RSPCA CAMBRIDGESHIRE BRANCH, R S P C A CAMBRIDGE
Status	Registered
Legal form	Other
Registered	1964-01-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	R S P C A Charity Shop 188 Mill Road Cambridge CB1 3LP
Phone	07742658086
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Website	<a href="http://www.rspcacambridge.org.uk">http://www.rspcacambridge.org.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

**Activities:** Animal welfare services, including rehoming neglected animals, low-cost animal clinic; assistance with cost of neutering domestic pets to prevent unwanted litters; emergency veterinary care for domestic birds, mammals and other animals found sick or injured; emergency assistance with cost of veterinary treatment for pet owners on low income (defined by eligibility for means-tested state benefits).

## Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** CAMBRIDGESHIRE.
- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£378,519	£411,042	-	-
2023-12-31	£453,873	£372,940	-	-
2022-12-31	£491,622	£336,620	-	-
2021-12-31	£271,630	£289,994	-	-
2020-12-31	£285,011	£255,953	-	-

## Trustees

Name	Role	Appointed
Anna Forrester		2024-07-17
Dr ROSEMARY ANNE RODD		
Helen Stearn		2018-06-19
JANINE FIONA BARBER		
Jean Mary Trevett		2024-06-26
Marion Sievwright		2021-10-13
Samuel Peter Joseph Carrington Kennedy		2024-06-26
VICTORIA MARY SPARKS		2011-08-23

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# Accounts

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>Trustees</b>	Ms H Stearn, Chair Dr R Rodd, Honorary Treasurer Mrs J Barber, Rehoming Co-ordinator (cats) Mrs V Sparks Mrs M Sievwright Mr A Gamlin, Rehoming Co-ordinator (dogs) (Resigned 28 November 2024) Mr A Crook (Resigned 26 June 2024) Ms A Forrester (Appointed 24 July 2024) Ms J Trevett (Appointed 26 June 2024) Mr S Carrington-Kennedy (Appointed 26 June 2024)
<b>Charity registered number</b>	205098
<b>Principal office</b>	1 Pool Way Whitehall Road Cambridge CB5 8NT
<b>Independent Examiner</b>	Michael Hewett FCA DChA Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
<b>Bankers</b>	National Westminster Bank plc 23 Market Street Cambridge CB2 3PU
<b>Solicitors</b>	Thomson Webb & Corfield 16 Union Road Cambridge CB2 1HE
<b>Website</b>	<a href="http://www.rspca-cambridge.org.uk">http://www.rspca-cambridge.org.uk</a>

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2024. 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 (FRS102) (second edition of the Charities SORP October 2019, effective 1 January 2019).

These have been subjected to Independent Examination but not full audit as this is not required for charities with annual turnover lower than £1,000,000 and gross assets less than £3.26m.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Constitution

The RSPCA Cambridge & 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).

The Branch committee, who are trustees of the branch submit their annual report and financial statements for the year ended 31<sup>st</sup> December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued by the Charity Commission in 2015 in preparing the annual report and financial statements of the charity. As the charity's annual turnover falls below the £1,000,000 threshold at which statutory audit is required, the accounts have been prepared by Peters Elworthy and Moore to the standard of independent examination rather than audit.

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 2022).

The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity.

##### Method of appointment or election of trustees

The branch committee of trustees is composed of:

1. At least five 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees who served during the year were:

Mrs J. Barber (Homing co-ordinator)	(re-elected 26th June 2024)
Mr A. Crook (Secretary)	(did not stand for election on 26th June 2024)
Ms A. Forrester	(co-opted 24th July 2024)
Mr A. Gamlin	(resigned 28th November 2024)
Dr R. Rodd (Treasurer)	(re-elected 26th June 2024)
Mrs M. Sievwright	(re-elected 26th June 2024)
Mrs V. Sparks	(re-elected 26th June 2024)
Ms H. Stearn (Chair)	(re-elected 26th June 2024)
Ms J. Trevett	(elected 26th June 2024)
Mr S. Carrington-Kennedy	(elected 26th June 2024)

#### **Policies adopted for the induction and training of trustees**

Any branch member who is interested in joining the committee as a trustee is invited to contact 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 on a dedicated training site run by the National RSPCA.

In-service training for committee members with particular responsibilities (e.g. rehoming) is available in the form of short online courses on a dedicated training site.

#### **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.

The branch committee of trustees is composed of:

1. At least five trustees elected by vote of branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the committee.

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 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 two months of a year for holidays etc.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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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.

#### 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 minimise 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.

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. Co-opted members with special expertise.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **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.

#### **Objects and public benefit statement**

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 the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.

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.

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 2006 to have due regard to public benefit guidance published by the Commission.

#### **Advancement of animal welfare**

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year 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.

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 (*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.

#### **Charitable activities pursued for the public benefit**

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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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 veterinary clinic in Cambridge and payments for treatment at private veterinary practices (when 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.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our veterinary clinic in Cambridge. This work helps to control dog and 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.

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.

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.

We take in, free of charge, lost animals and take steps to reunite them with owners. We do not take stray dogs as this is the responsibility of the local authority but may, on occasion, provide funding for immediate emergency treatment for injured stray dogs prior to the local authority being contacted. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through for example, road traffic accidents.

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.

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.

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.

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.

### **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 veterinary 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 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

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Minimum Animal Welfare Standards**

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

#### **Animals accepted into branch care**

1. Branches should be able to provide advice or assistance to 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. 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 low-income benefits.

#### **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 low-income benefits.

At present the Cambridge branch is largely achieving all these targets.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Branch Policy on help with veterinary treatment costs

- If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our eligibility criteria we will do our best to offer transfer of ownership to the branch for rehoming as an alternative to euthanasia. Otherwise there would be no way to prevent *anyone* claiming to be unable to afford payment and getting free treatment. Due to the limits of our resources we are not able to respond to all requests to admit animals.
- The University Veterinary School normally requires payment of the total estimated charge for treatment when an animal is admitted to the hospital. As this charge is already heavily subsidised, we will not usually be able to give any additional help although payment plans may be an option.
- 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 £170. This means that callers who are not currently registered with the clinic will normally have to wait until the next clinic session because the branch cannot afford to pay £170 simply to arrange for the animal to be seen. This means it is very important for owners who know they would not be able to afford a private vet to register their animals, preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly vaccination boosters only cost £20 and this relatively small payment will protect from serious diseases and maintain the animal's registration. Registration lapses if an animal has not been seen within the past two years.
- We expect owners to cooperate with our efforts to help their animals. This means:
  - They should pay their share of the costs when requested.
  - They should provide proof of benefit whenever they attend the Cambridge clinic.
  - They should arrive at the clinic in good time for their appointment.
  - They should only use the out of hours emergency system for genuine emergencies.
  - They should adhere to our rules about the numbers and types of animals we can register.
  - They should ensure that pets' vaccinations are kept up-to-date which also ensures that the pet is seen at least once every two years to conform with eligibility for treatment.
  - 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 necessitate an expensive operation and cause the animal unnecessary suffering.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ACHIEVEMENTS AND PERFORMANCE**

Work done by the branch in 2024 and comments on financial implications (2023 numbers are shown in brackets for comparative purposes)

Welfare assistance veterinary treatment costs via private veterinary practices increased from £32,686 to £34,252. This represents emergency first aid provided via private veterinary practices where the animal is not registered at our clinic and therefore does not qualify to use the out of hours service provided by the University Veterinary School Hospital. In August the trustees reluctantly decided that the increasing costs were not sustainable and notified local practices that we would no longer be able to provide financial support for owned animals.

Veterinary treatment costs at private veterinary practices relating to rehoming increased from £16,996 to £26,914 while the costs of follow-on treatment for these animals via our clinic increased from £26,225 to £27,788.

The costs of veterinary treatment payment plans where we provided extra help for owners whose animals needed treatment via our clinic increased significantly from £19,230 to £51,887 and the net cost of the payment plans increased from £10,030 to £21,630. The payment plans represent situations where the owner is unable to pay the full cost of treatment even though it's being offered at the University's reduced charity rates. In this situation we may either offer to have the animal signed over to us for rehoming (in which case it adds to the rehoming vet treatment costs) or we may offer to pay the University on condition that the owner pays a deposit (to the University) of at least some of the treatment cost and agrees to pay us back. As with the provision of help at private vets this is reaching a point at which it will not be sustainable if we cannot persuade the majority of owners to pay us back. In the current year repayments have improved (£10,592 was repaid and £11,183 new plans issued between 1st January 2025 and 14th May 2025).

We no longer paid the Veterinary School for neutering services for owned animals in 2024 as we switched to asking the owner to make their payment directly to the hospital on the day of the operation.

The expenses of operating our eBay sales remained the same as in 2023 but income dropped from £12,798 to £8,434 due to eBay putting a temporary restriction on our sales account. This was removed towards the end of the year and sales during the first four months of 2025 have risen again (from £2,830 to £7,978 for the comparable period of 2024). The committee feel that this has justified the extra expense of renting a separate office room for the eBay sales activities.

We are extremely grateful to all our clinic volunteers and to the staff of the QVSH for their dedicated work to make it possible to continue providing veterinary services to local animals. In particular we would like to mention Emma Kelly, Rosemary Rodd, Trish Reeve, Marion Sievwright, Vicki Sparks and Jean Trevett (clinic volunteers), who continued to provide reception services at the clinic, Lisa Jolley (clinic head nurse), Edwina Parker, who answers the appointment phone line, and Peter Fordyce, Emma Dobson and Hannah Pinnock, the three clinical specialists.

The telephone system is still challenging and we would like to express our gratitude to Edwina for dealing with incoming calls from stressed owners so efficiently. We have been able to reduce the load to some extent by allowing in-person bookings to be made on weekdays and follow-up visit bookings to be made by the nurse immediately after a consultation.

The clinic is now running at full capacity and we are fully booked at every session. We are having to restrict most new registrations to vaccination, chipping or neutering bookings on the Wednesday sessions only.

	Dogs	Cats	Misc	Total
Clinic Treatments	2,554 [2,273]	1,257 [1,039]	25 [25]	3,870 [3,337]
Animal neutering	126 [117]	177 [27]	15 [11]	318 [155]
Rehomed	5 [8]	89 [69]	0 [0]	94 [77]

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Review of activities and future developments

##### Veterinary Clinic

Demand remains very high and we are concerned that we are approaching the physical limits of our ability to provide care for everyone who qualifies to use the clinic. We are investigating whether it may be possible to run another morning or afternoon session.

##### Programme Related Investments

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

The Statement of Financial Activities for the year is set out on page 18 of the financial statements which accompany this report. A verbal summary of the results and the work of the charity is set out below:

##### Fundraising Activities/Income Generation

The charity's income was £378,519 (£453,873 in 2023). £268,052 was income from the two charity shops (£281,894 in 2023). This represents a huge amount of effort on the part of our volunteers and staff. We think that the decrease in income from the shops is largely due to the ongoing redevelopment of the Grafton Centre which has reduced local footfall in Burleigh Street.

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.

We are very grateful for the hard work of the staff and volunteers with particular mention of Mike Hewitt, our Retail Area Manager and his team: Adrian Bayford, Sharon Henderson, Karen Wilsmore and Amber Harding. We are also very grateful for Stephen Roberts for checking on conditions at the Bookshop daily, and rescuing any donations left outside when the shop is closed, Paul Cullen and Marcus Millett for covering Wednesdays and Fridays so reliably, and Jenny Hoyos for the plant and vegetable stall which she runs outside the Bookshop during the summer months.

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 barcode, 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.

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 where we felt their welfare was otherwise at risk.

Veterinary treatment costs at £94,873 (2023 - £68,497) 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 slightly increased our clinic charges in line with inflation.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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 3,000 treatments annually.

#### 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 directly 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 £3,500.

The branch is currently subsidising the basic functioning of the clinic by approximately £1,000 per month from general funds.

#### 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 £47. 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 £200 out of hours consultation at a private vet when they know an animal is suffering.

We are the *only* source of veterinary treatment financial help in most of our Branch area outside office hours, although Wood Green Animal Shelters provide some financial support via private vets during their working hours.

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **FINANCIAL REVIEW**

##### **Reserves Policy**

The closing reserves of the charity amount to £509,484 (2023 - £542,007), all of which are unrestricted. Of these, £413,772 (2023 - £444,031) represented the charity's free reserves.

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from our charity shops 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 at least 12 months operating costs and they are currently above this level.

##### **Involvement of volunteers and employees and employment of the disabled and minorities**

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:	10,000
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
liaison meetings with other branches	50
Animal collection (e.g. transport to the kennels):	100
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
<b>TOTAL</b>	<b>38,380</b>

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.

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

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

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Going Concern Status

The branch is financially stable and there is no risk that it will be unable to pay its current liabilities or cease to provide welfare services. However, we are concerned that there is a very serious risk that the functioning of our clinic would significantly deteriorate if we were unable to rely on the services provided by the University Veterinary School. This has been brought into question because there is a possibility that the University may decide to close the School on grounds of cost and there is also a risk that the School may not succeed in achieving RCVS re-accreditation as a teaching facility, which would mean that it would close.

The Cambridge clinic is currently able to provide:

- 24/7 cover for registered patients at much lower cost than the local private OOH (£50 vs £250)
- Overnight care including iv fluids
- Emergency operations
- X-rays, ultrasound (not MRI or CAT)
- Blood, urine, faecal tests
- Up to 54 routine appointments plus up to 22 vaccination appointments, per week at the clinic when running at capacity (appointments are probably longer than in a non-teaching environment)
- Operations at highly discounted rates (the owner normally pays the University directly for these)

Out of hours care, inpatient treatment and operations are all provided at the University Veterinary School Hospital.

If this was no longer available we would either need to convert to being an outpatient only clinic or pay a private vet to provide our out of hours services and operations and we would struggle to provide a level of subsidy that would enable us to match what owners are currently asked to pay.

The most likely outcome is that the Veterinary School will survive but will need to put up their charges to remove their current financial deficit of £1 million pa.

If they were to double our flat rate monthly charge, an increase of £8 on the consultation fee we charge to clinic users would be enough to leave us in the same financial position as the current one in relation to the basic operation of the clinic itself. It is likely that they would also need to increase their other charges across the board and the likely outcome of this would be increased demand for payment plans. If we are able to maintain the current (2025) levels of repayment this would be sustainable although we could expect the gap between repayments and new payment plans to increase temporarily until we achieved a new steady state so we would almost certainly need to dip into our reserves.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Plans for the Future**

We would like to make better use of our clinic building by increasing our number of treatment sessions and we are discussing this with the QVSH. The ideal option would probably be to run an extra session on Mondays or Fridays to reduce the gap between available sessions but this would have an impact on the routine operations done for us at the hospital because the three clinicians normally do these on days when the outpatient clinic is not open.

We are still actively looking for a suitable site for a third charity shop in order to reduce our dependence on income from the Burleigh street shop which is suffering an impact from the redevelopment of the Grafton Centre.

We have identified a need for better provision of transport for animals going to our clinic and are looking into the possibility of running some kind of animal ambulance or pet taxi scheme both for branch animals and animals belonging to clinic users who do not have their own transport.

We plan to convert from an unincorporated charity to a Charitable Incorporated Organisation (CIO). This will not change our status as a registered charity but gives the trustees some additional protection (similar to the protection given by Limited Company status for businesses) and offers a more modern form of governance. The National RSPCA is working with the Charity Commission to make this process as straightforward as possible for branches. The trustees plan to apply for CIO status during 2025.

#### **Auditors**

A resolution proposing that Peters, Elworthy & Moore be re-appointed as auditors 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 or search for us on the JustGiving website.

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

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Dr R Rodd**  
Honorary Treasurer

Date: 06 June 2025

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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 2024.

#### 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 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 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.

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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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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.

Signed: *Michael Hewett*

Dated: 11 June 2025

**Michael Hewett FCA DChA**  
**Peters Elworthy & Moore**  
Chartered Accountants  
Cambridge

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>INCOME FROM:</b>				
Donations and legacies	2	61,689	61,689	121,515
Charitable activities	3	46,789	46,789	50,448
Other trading activities	4	268,052	268,052	281,894
Investments	5	1,989	1,989	16
<b>TOTAL INCOME</b>		<b>378,519</b>	<b>378,519</b>	453,873
<b>EXPENDITURE ON:</b>				
Raising funds	6	193,795	193,795	184,154
Charitable activities	7	217,247	217,247	188,786
<b>TOTAL EXPENDITURE</b>		<b>411,042</b>	<b>411,042</b>	372,940
<b>NET MOVEMENT IN FUNDS</b>		<b>(32,523)</b>	<b>(32,523)</b>	80,933
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		542,007	542,007	461,074
Net movement in funds		(32,523)	(32,523)	80,933
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>509,484</b>	<b>509,484</b>	542,007

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 32 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

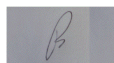

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**BALANCE SHEET  
AS AT 31 DECEMBER 2024**


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	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	10	<u>95,712</u>	<u>97,976</u>
		<b>95,712</b>	<b>97,976</b>
<b>CURRENT ASSETS</b>			
Stocks	11	1,408	690
Debtors	12	32,861	102,526
Cash at bank and in hand		<u>428,386</u>	<u>390,708</u>
		<b>462,655</b>	<b>493,924</b>
Creditors: amounts falling due within one year	14	<u>(22,906)</u>	<u>(24,567)</u>
<b>NET CURRENT ASSETS</b>		<b>439,749</b>	<b>469,357</b>
Provisions for liabilities		<u>(25,977)</u>	<u>(25,326)</u>
<b>NET ASSETS</b>		<u><b>509,484</b></u>	<u><b>542,007</b></u>
<b>CHARITY FUNDS</b>			
Restricted funds	16	-	-
Unrestricted funds	16	<u>509,484</u>	<u>542,007</u>
<b>TOTAL FUNDS</b>		<u><b>509,484</b></u>	<u><b>542,007</b></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr R Rodd, Honorary Treasurer**

Date: 06 June 2025

The notes on pages 20 to 32 form part of these financial statements.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1. ACCOUNTING POLICIES

##### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (second edition of the Charities SORP October 2019, effective 1 January 2019).

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 second edition of the Charities SORP (FRS 102) October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RSPCA Cambridge & District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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, including the impact of Covid-19 and have 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 a 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.

Investment income, gains and losses are allocated to the appropriate fund.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**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.

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. ACCOUNTING POLICIES (CONTINUED)****1.5 EXPENDITURE (CONTINUED)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**1.6 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

**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 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 property	- 2% straight line
Short-term leasehold property	- over length of lease
Plant and machinery	-
Office equipment	- 25% straight line

**1.8 OPERATING LEASES**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**1.9 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.

**1.10 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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 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.

**1.12 LIABILITIES**

Liabilities and provisions 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.

**1.13 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.

**1.14 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**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Donations	4,838	<b>4,838</b>	6,339
Legacies	35,353	<b>35,353</b>	92,082
Grants	21,498	<b>21,498</b>	23,094
	<u>61,689</u>	<u><b>61,689</b></u>	<u>121,515</u>
TOTAL 2023	<u>121,515</u>	<u>121,515</u>	

**RSPCA CAMBRIDGE & DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Adoptions	5,526	<b>5,526</b>	5,240
Clinic fees	41,263	<b>41,263</b>	45,208
<b>TOTAL 2024</b>	<u>46,789</u>	<u><b>46,789</b></u>	<u>50,448</u>
TOTAL 2023	<u>50,448</u>	<u>50,448</u>	

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Shop income	268,052	<b>268,052</b>	281,894
TOTAL 2023	<u>281,894</u>	<u>281,894</u>	

In 2024 shop expenditure was £193,795 (2023 - £184,154), resulting in net income from trading activities of £74,257 (2023 - £97,740).

**5. INVESTMENT INCOME**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Bank interest	1,989	<b>1,989</b>	16
TOTAL 2023	<u>16</u>	<u>16</u>	

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**6. EXPENDITURE ON RAISING FUNDS**

**OTHER TRADING EXPENSES**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Shop expenditure	82,387	<b>82,387</b>	82,738
Shop staff costs	111,408	<b>111,408</b>	101,416
	193,795	<b>193,795</b>	184,154
	184,154	184,154	
TOTAL 2023	184,154	184,154	

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Animal welfare	188,228	29,019	<b>217,247</b>	188,786
	188,228	29,019	<b>217,247</b>	188,786
TOTAL 2023	160,783	28,003	188,786	

In 2024 and 2023 all expenditure on charitable activities was unrestricted.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Clinic consumables	6,695	4,816
Veterinary treatment costs	94,873	68,497
Rehoming costs	64,129	55,927
Veterinary Services flat rate fee	22,531	31,543
	<b>188,228</b>	<b>160,783</b>

**ANALYSIS OF SUPPORT COSTS**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Depreciation	2,915	2,740
Rates and water	4,946	4,500
Light and heat	5,021	6,154
Telephone	1,997	1,769
Sundries	6,427	5,182
Cleaning	2,807	3,013
Legal and professional fees	-	4
HR and shop support	670	833
Independent examination and accountancy fees (governance)	4,236	3,808
	<b>29,019</b>	<b>28,003</b>

**8. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £1,819 (2023 - £1,675), and accountancy fees of £2,417 (2023 - £2,133).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEE REMUNERATION AND EXPENSES**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Wages and salaries	<b>104,456</b>	96,857
Social security costs	<b>4,591</b>	2,558
Contribution to defined contribution pension schemes	<b>2,361</b>	2,001
	<b>111,408</b>	101,416
	<u><u>111,408</u></u>	<u><u>101,416</u></u>

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

	<b>2024</b>	2023
	<b>No.</b>	<b>No.</b>
Charity shops	<b>5</b>	5
	<u><u>5</u></u>	<u><u>5</u></u>

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

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 (2023 - £Nil).

During the year, no trustee was reimbursed for expenses incurred on the charity's behalf for rehoming expenses (2023 - £27).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Short-term leasehold property £	Plant and machinery £	Office equipment £	Total £
<b>COST</b>					
At 1 January 2024	130,000	46,706	5,480	7,826	190,012
Additions	-	651	-	-	651
At 31 December 2024	<u>130,000</u>	<u>47,357</u>	<u>5,480</u>	<u>7,826</u>	<u>190,663</u>
<b>DEPRECIATION</b>					
At 1 January 2024	41,550	42,108	639	7,739	92,036
Charge for the year	1,360	920	548	87	2,915
At 31 December 2024	<u>42,910</u>	<u>43,028</u>	<u>1,187</u>	<u>7,826</u>	<u>94,951</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u><u>87,090</u></u>	<u><u>4,329</u></u>	<u><u>4,293</u></u>	<u><u>-</u></u>	<u><u>95,712</u></u>
At 31 December 2023	<u><u>88,450</u></u>	<u><u>4,598</u></u>	<u><u>4,841</u></u>	<u><u>87</u></u>	<u><u>97,976</u></u>

Included in land and buildings is freehold land with an estimated cost of £62,000 (2023 - £62,000), which is not depreciated.

**11. STOCKS**

	<b>2024</b>	2023
	£	£
Goods for resale	<u><u>1,408</u></u>	<u><u>690</u></u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**12. DEBTORS**

	<b>2024</b>	2023
	£	£
<b>DUE WITHIN ONE YEAR</b>		
Trade debtors	3,681	1,529
Other debtors	12,245	83,875
Prepayments and accrued income	16,935	17,122
	<b>32,861</b>	102,526
	<b>32,861</b>	102,526

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	<b>2024</b>	2023
	£	£
Trade creditors	<b>7,757</b>	7,164
Other taxation and social security	<b>2,149</b>	1,997
Accruals and deferred income	<b>13,000</b>	15,406
	<b>22,906</b>	24,567

**15. PROVISIONS**

	<b>Dilapidations</b>
	£
At 1 January 2024	<b>25,326</b>
Additions	<b>651</b>
	<b>25,977</b>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**16. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>UNRESTRICTED FUNDS</b>				
General Funds	<u>542,007</u>	<u>378,519</u>	<u>(411,042)</u>	<u>509,484</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>UNRESTRICTED FUNDS</b>				
Reserves	<u>461,074</u>	<u>453,873</u>	<u>(372,940)</u>	<u>542,007</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 £2,361 (2023 - £2,001). No contributions were payable to the fund at the balance sheet date (2023 - £Nil).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**18. OPERATING LEASE COMMITMENTS**

At 31 December 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	2023
	£	£
Not later than 1 year	<b>54,665</b>	53,810
Later than 1 year and not later than 5 years	<b>199,792</b>	143,457
	<u><b>254,457</b></u>	<u>197,267</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	<b>2024</b>	2023
	£	£
Operating lease rentals	<b>54,665</b>	53,810
	<u><b>54,665</b></u>	<u>53,810</u>

**19. RELATED PARTY TRANSACTIONS**

In 2024 one trustee made donations to the charity totalling £120 (2023: two trustees donated £283). Trustees and connected persons also made donations of items for sale, with the sale of these items raising £3,028 (2023: £1,851).

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# Accounts

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Trustees** Ms H Stearn, Chair  
Dr R Rodd, Honorary Treasurer  
Mrs J Barber, Rehoming Co-ordinator (cats)  
Mrs V Sparks  
Ms D Kelly (resigned 28 June 2023)  
Mrs M Sievwright  
Mrs J Ridge (resigned 28 June 2023)  
Mr A Gamlin, Rehoming Co-ordinator (dogs)  
Mr Alistair Crook (appointed 28 June 2023)

**Charity registered number** 205098

**Principal office** 1 Pool Way  
Whitehall Road  
Cambridge  
CB5 8NT

**Independent Examiner** Michael Hewett FCA DChA  
Peters Elworthy & Moore  
Chartered Accountants  
Salisbury House  
Station Road  
Cambridge  
CB1 2LA

**Bankers** National Westminster Bank plc  
23 Market Street  
Cambridge  
CB2 3PU

**Solicitors** Thomson Webb & Corfield  
16 Union Road  
Cambridge  
CB2 1HE

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

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2023. 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 (FRS102) (second edition of the Charities SORP October 2019, effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The RSPCA Cambridge & 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).

The Branch committee, who are trustees of the branch submit their annual report and financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued by the Charity Commission in 2015 in preparing the annual report and financial statements of the charity. As the charity's annual turnover falls below the £1,000,000 threshold at which statutory audit is required, the accounts have been prepared by Peters Elworthy and Moore to the standard of independent examination rather than audit.

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).

The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity.

##### **Method of appointment or election of trustees**

The branch committee of trustees is composed of:

1. At least five 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees who served during the year were:

Mrs J. Barber (Homing co-ordinator)	(re-elected 28th June 2023)
Mr A. Crook (Secretary)	(elected 28th June 2023)
Mr A. Gamlin	(re-elected 28th June 2023)
Ms D. Kelly	(did not stand for re-election on 28th June 2023)
Ms J. Ridge	(did not stand for re-election on 28th June 2023)
Dr R. Rodd (Treasurer)	(re-elected 28th June 2023)
Mrs M. Sievwright	(re-elected 28th June 2023)
Mrs V. Sparks	(re-elected 28th June 2023)
Ms H Stearn (Chair)	(re-elected 28th June 2023)

#### **Policies adopted for the induction and training of trustees**

Any branch member who is interested in joining the committee as a trustee is invited to contact 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 on a dedicated training site run by the National RSPCA.

In-service training for committee members with particular responsibilities (e.g. rehoming) is available in the form of short online courses on a dedicated training site.

#### **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.

The branch committee of trustees is composed of:

1. At least five trustees elected by vote of branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the committee.

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 listed above were all members of the branch committee prior to the election in September.

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 two months of a year for holidays etc.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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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.

#### 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 minimise 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.

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **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.

#### **Objects and public benefit statement**

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 the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.

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.

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 2006 to have due regard to public benefit guidance published by the Commission.

#### **Advancement of animal welfare**

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year 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.

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 (*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.

#### **Charitable activities pursued for the public benefit**

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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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 veterinary clinic in Cambridge and payments for treatment at private veterinary practices (when 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.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our veterinary clinic in Cambridge. This work helps to control dog and 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.

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.

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.

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 for example, road traffic accidents.

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.

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.

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.

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.

#### **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 veterinary 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
- When necessary funding 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Minimum Animal Welfare Standards

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

Animals accepted into branch care

1. Branches should be able to provide advice or assistance to 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. This protocol is amended in accordance with government COVID advice
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, working tax 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)

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, family 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Branch Policy on help with veterinary treatment costs

- We will *never* refuse to relieve an animal's suffering; however, if the owner is unable or unwilling to pay a reasonable share of the cost of treatment at the University Veterinary School and associated clinic or at a private veterinary practice and does not provide any proof of low income eligibility and is not prepared to sign the animal over to the RSPCA to be rehomed, then unfortunately, euthanasia may be the outcome to stop the animal suffering further.
- If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our eligibility criteria we will do our best to offer transfer of ownership to the branch for rehoming as an alternative to euthanasia. Otherwise there would be no way to prevent *anyone* claiming to be unable to afford payment and getting free treatment. Due to the limits of our resources we are not able to respond to all requests to admit animals.
- The University Veterinary School normally requires payment of the total estimated charge for treatment when an animal is admitted to the hospital. 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 £170. This means that callers who are not currently registered with the clinic will normally have to wait until the next clinic session because the branch cannot afford to pay £170 simply to arrange for the animal to be seen. This means it is very important for owners who know they would not be able to afford a private vet to register their animals, preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly vaccination boosters only cost £18 and this relatively small payment will protect from serious diseases and maintain the animal's registration. Registration lapses if an animal has not been seen within the past two years.
- We expect owners to cooperate with our efforts to help their animals. This means:
  - They should pay their share of the costs when requested.
  - They should provide proof of benefit whenever they attend the Cambridge clinic.
  - They should arrive at the clinic in good time for their appointment.
  - They should only use the out of hours emergency system for genuine emergencies.
  - They should adhere to our rules about the numbers and types of animals we can register.
  - They should ensure that pets' vaccinations are kept up-to-date which also ensures that the pet is seen at least once every two years to conform with eligibility for treatment.
  - 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 necessitate an expensive operation and cause the animal unnecessary suffering.

#### ACHIEVEMENTS AND PERFORMANCE

Work done by the branch in 2023 and comments on financial implications (*2022 numbers are shown in brackets for comparative purposes*).

Welfare assistance veterinary treatment costs via private veterinary practices slightly decreased from £36,366 to £31,655. This represents emergency first aid provided via private veterinary practices where the animal is not registered at our clinic and therefore does not qualify to use the out of hours service provided by the University Veterinary School Hospital. This decrease was in spite of an increase in the number of animals treated in this way (up from 159 in 2022 to 189 in 2023) and we are very grateful to local practices for working with us to make this activity more sustainable.

Veterinary treatment costs at private veterinary practices relating to rehoming decreased from £27,698 to £15,327 although the costs of follow-on treatment for these animals via our clinic increased from £14,002 to £26,225. This was in spite of the intake of animals for rehoming increasing from 90 in 2022 to 145 in 2023 and again we are very grateful to the private practices for working with us to keep the costs for initial first aid as low as possible in order to permit our funds to be used efficiently via the more cost effective option of treatment at our own clinic.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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The costs of veterinary treatment payment plans where we provided extra help for owners whose animals needed treatment via our clinic decreased slightly from £21,154 to £19,230 and the net cost of the payment plans decreased from £15,239 to £9,922. The payment plans represent situations where the owner is unable to pay the full cost of treatment even though it's being offered at the University's reduced charity rates. In this situation we may either offer to have the animal signed over to us for rehoming (in which case it adds to the rehoming veterinary treatment costs) or we may offer to pay the University on condition that the owner pays a deposit (to the University) of at least some of the treatment cost and agrees to pay us back. As with the provision of help at private veterinary practices this is reaching a point at which it will not be sustainable if we cannot persuade the majority of owners to pay us back and it's reassuring to see that the rate of repayments is improving now that we have made some changes to ensure that owners are fully aware of the importance of repayment.

Veterinary clinic neutering services increased from £6,725 to £8,428 partly due to an increase in numbers of animals neutered via the clinic (155 in 2023 vs 146 in 2022) and partly due to a 20% increase in fees charged by the University part way through the year.

The expenses of operating our eBay sales increased this year from £3,248 to £6,903 after we decided to rent a small office on the outskirts of Cambridge so that the eBay activities could be run more efficiently because it was becoming much more difficult to manage the eBay sales from the staff office of the Burleigh street shop and was beginning to impair the operation of that shop. So far this has not resulted in a very substantial increase in income from eBay sales but the trustees are very pleased with the increased sales by Burleigh street (up from £175,541 to £201,778) where storage space has now been freed for the shop's own stock.

We are extremely grateful to all our clinic volunteers and to the staff of the QVSH for their dedicated work to make it possible to continue providing veterinary services to local animals. In particular we would like to mention Emma Kelly, Trish Reeve, Rosemary Rodd, Marion Sievwright, Vicki Sparks and Jean Trevett (clinic volunteers), who continued to provide reception services at the clinic, Lisa Jolley (clinic head nurse), Edwina Parker, who answers the appointment phone line, and Peter Fordyce, Emma Dobson and Hannah Pinnock, the three clinical specialists.

As expected the telephony costs for our veterinary clinic were slightly less in comparison with 2022 where the cost included setting up charges. The telephone system is still challenging and we would like to express our gratitude to Edwina Parker for dealing with incoming calls from stressed owners so efficiently. We have been able to reduce the load to some extent by allowing in-person bookings to be made on Saturdays when the appointment line is not available and follow-up visit bookings to be made by the person on the RSPCA front desk immediately after a consultation.

The clinic is now running at full capacity and we are fully booked at every session. We are having to restrict most new registrations to vaccination, micro chipping or neutering bookings on the Wednesday sessions only.

	Dogs	Cats	Misc	Total
Clinic Treatments	2,273 [2,130]	1,039 [894]	25 [67]	3,337 [3,091]
Animal neutering	117 [121]	27 [14]	11 [11]	155 [146]
Rehomed	8 [12]	69 [62]	0 [5]	77 [79]

### Review of activities and future developments

#### Veterinary Clinic

Demand remains very high and we are concerned that we are approaching the physical limits of our ability to provide care for everyone who qualifies to use the clinic. We are investigating whether it may be possible to run another morning or afternoon session.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Programme Related Investments**

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

The Statement of Financial Activities for the year is set out on page 16 of the financial statements which accompany this report. A verbal summary of the results and the work of the charity is set out below:

#### **Fundraising Activities/Income Generation**

The charity's income was £453,873 (£491,622 in 2022). £281,894 was income from the two charity shops (was £243,474 in 2022). 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.

We are very grateful for the hard work of the staff and volunteers with particular mention of Mike Hewitt, our Retail Area Manager and his team, Stephen Roberts for checking on conditions at the Bookshop daily, , Paul Cullen and Marcus Millett for covering Wednesdays and Fridays so reliably, and Jenny Hoyos for the plant and vegetable stall outside the Bookshop .

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 barcode, 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.

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 where we felt their welfare was otherwise at risk.

Veterinary treatment costs at £68,497 (2022 - £70,149) 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 slightly increased our clinic charges in line with inflation.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **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 3,000 treatments annually.

#### 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 directly 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 £2,500.

The branch is currently subsidising the basic functioning of the clinic by approximately £1,600 per month from general funds.

#### **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 £47. 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 £170 out of hours consultation at a private vet when they know an animal is suffering.

We are the *only* source of veterinary treatment financial help in most of our Branch area outside office hours although Wood Green Animal Shelters provide some financial support via private vets during their working hours.

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### FINANCIAL REVIEW

##### Reserves Policy

The closing reserves of the charity amount to £542,007 (2022 - £461,074), all of which are unrestricted. Of these, £444,031 (2022 - £361,316) represented the charity's free reserves.

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from our charity shops 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 at least 12 months operating costs and they are currently above this level.

##### Involvement of volunteers and employees and employment of the disabled and minorities

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:	10,000
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
liaison meetings with other branches	50
Animal collection (e.g. transport to the kennels):	100
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
TOTAL	38,380

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.

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

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

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.

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## **RSPCA CAMBRIDGE & DISTRICT BRANCH**

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Plans for the Future**

We would like to make better use of our clinic building by increasing our number of treatment sessions and we are discussing this with the QVSH. The ideal option would probably be to run an extra session on Mondays or Fridays to reduce the gap between available sessions but this would have an impact on the routine operations done for us at the hospital because the three clinicians normally do these on days when the outpatient clinic is not open.

We are still actively looking for a suitable site for a third charity shop in order to reduce our dependence on income from the Burleigh street shop which may suffer an impact from the proposed redevelopment of the Grafton Centre. We have identified a need for better provision of transport for animals going to our clinic and are looking into the possibility of running some kind of animal ambulance or pet taxi scheme both for branch animals and animals belonging to clinic users who do not have their own transport.

In this 200th Anniversary year RSPCA branches are being encouraged to consider converting from unincorporated charities to Charitable Incorporated Organisations. This does not change their status as registered charities but gives the trustees some additional protection (similar to the protection given by Limited Company status for businesses) and offers a more modern form of governance. The National RSPCA is working with the Charity Commission to make this process as straightforward as possible for branches. The trustees have discussed this and have decided that they are in favour of making the change but will wait until the initial pilot branch migrations have gone through so that they can be confident that the work of the branch will not be disrupted.

#### **Auditors**

A resolution proposing that Peters, Elworthy & Moore be re-appointed as auditors 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 or search for us on the JustGiving website.

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

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

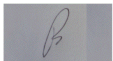
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Dr R Rodd**  
Honorary Treasurer

Date: 21 May 2024

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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 2023.

**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 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 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.

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.

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.

Signed: 

Dated: 21 May 2024

**Michael Hewett FCA DChA**  
**Peters Elworthy & Moore**  
Chartered Accountants  
Cambridge

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>INCOME FROM:</b>				
Donations and legacies	2	121,515	121,515	201,836
Charitable activities	3	50,448	50,448	46,312
Other trading activities	4	281,894	281,894	243,474
Investments	5	16	16	-
<b>TOTAL INCOME</b>		<b>453,873</b>	<b>453,873</b>	491,622
<b>EXPENDITURE ON:</b>				
Raising funds	6	184,154	184,154	165,893
Charitable activities	7	188,786	188,786	170,727
<b>TOTAL EXPENDITURE</b>		<b>372,940</b>	<b>372,940</b>	336,620
<b>NET MOVEMENT IN FUNDS</b>		<b>80,933</b>	<b>80,933</b>	155,002
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		461,074	461,074	306,072
Net movement in funds		80,933	80,933	155,002
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>542,007</b>	<b>542,007</b>	461,074

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 30 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

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	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	10	<u>97,976</u>	<u>99,758</u>
		<b>97,976</b>	<b>99,758</b>
<b>CURRENT ASSETS</b>			
Stocks	11	690	935
Debtors	12	102,526	30,374
Cash at bank and in hand		<u>390,708</u>	<u>370,207</u>
		<b>493,924</b>	<b>401,516</b>
Creditors: amounts falling due within one year	14	<u>(24,567)</u>	<u>(15,832)</u>
<b>NET CURRENT ASSETS</b>		<b>469,357</b>	<b>385,684</b>
Provisions for liabilities		<u>(25,326)</u>	<u>(24,368)</u>
<b>NET ASSETS</b>		<u><b>542,007</b></u>	<u><b>461,074</b></u>
<b>CHARITY FUNDS</b>			
Restricted funds	16	-	-
Unrestricted funds	16	<u>542,007</u>	<u>461,074</u>
<b>TOTAL FUNDS</b>		<u><b>542,007</b></u>	<u><b>461,074</b></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr R Rodd, Honorary Treasurer**

Date: 21 May 2024

The notes on pages 18 to 30 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (second edition of the Charities SORP October 2019, effective 1 January 2019).

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 second edition of the Charities SORP (FRS 102) October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RSPCA Cambridge & District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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, including the impact of Covid-19 and have 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 a 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.

Investment income, gains and losses are allocated to the appropriate fund.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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.

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES (CONTINUED)****1.5 EXPENDITURE (CONTINUED)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**1.6 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

**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 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 property	- 2% straight line
Short-term leasehold property	- over length of lease
Plant and machinery	-
Office equipment	- 25% straight line

**1.8 OPERATING LEASES**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**1.9 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.

**1.10 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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 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.

**1.12 LIABILITIES**

Liabilities and provisions 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.

**1.13 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.

**1.14 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**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Donations	6,339	<b>6,339</b>	31,938
Legacies	92,082	<b>92,082</b>	146,680
Grants	23,094	<b>23,094</b>	23,218
	<u>121,515</u>	<u><b>121,515</b></u>	<u>201,836</u>
TOTAL 2022	<u><u>201,836</u></u>	<u><u>201,836</u></u>	

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Adoptions	5,240	<b>5,240</b>	5,610
Clinic fees	45,208	<b>45,208</b>	40,702
<b>TOTAL 2023</b>	<u>50,448</u>	<u><b>50,448</b></u>	<u>46,312</u>
TOTAL 2022	<u>46,312</u>	<u>46,312</u>	

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Shop income	281,894	<b>281,894</b>	243,474
<b>TOTAL 2022</b>	<u>243,474</u>	<u>243,474</u>	

In 2023 shop expenditure was £184,154 (2022 - £165,893), resulting in net income from trading activities of £97,740 (2022 - £77,581).

**5. INVESTMENT INCOME**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Bank interest	16	<b>16</b>	-

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**6. EXPENDITURE ON RAISING FUNDS**

**OTHER TRADING EXPENSES**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Shop expenditure	82,738	<b>82,738</b>	77,331
Shop staff costs	101,416	<b>101,416</b>	88,562
	<u>184,154</u>	<u><b>184,154</b></u>	<u>165,893</u>
TOTAL 2022	<u>165,893</u>	<u>165,893</u>	

**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Animal welfare	<u>160,783</u>	<u>28,003</u>	<u><b>188,786</b></u>	<u>170,727</u>
TOTAL 2022	<u>143,420</u>	<u>27,307</u>	<u>170,727</u>	

In 2023 and 2022 all expenditure on charitable activities was unrestricted.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS**

	<b>Total funds 2023 £</b>	Total funds 2022 £
Clinic consumables	4,816	5,214
Veterinary treatment costs	68,497	70,149
Rehoming costs	55,927	41,020
Veterinary Services flat rate fee	31,543	27,037
	<u>160,783</u>	<u>143,420</u>

**ANALYSIS OF SUPPORT COSTS**

	<b>Total funds 2023 £</b>	Total funds 2022 £
Depreciation	2,740	1,555
Rates and water	4,500	4,694
Light and heat	6,154	3,575
Telephone	1,769	2,708
Sundries	5,182	4,183
Cleaning	3,013	3,122
Legal and professional fees	4	2,500
HR and shop support (including Covid-19 items)	833	1,348
Independent examination and accountancy fees (governance)	3,808	3,622
	<u>28,003</u>	<u>27,307</u>

**8. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £1,675 (2022 - £1,545), and accountancy fees of £2,133 (2022 - £2,077).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEE REMUNERATION AND EXPENSES**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>96,857</b>	84,395
Social security costs	<b>2,558</b>	2,484
Contribution to defined contribution pension schemes	<b>2,001</b>	1,683
	<b>101,416</b>	88,562

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

	<b>2023</b>	2022
	<b>No.</b>	No.
Charity shops	<b>5</b>	5

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

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 (2022 - £Nil).

During the year, one trustee was reimbursed £27 for expenses incurred on the charity's behalf relating to rehoming expenses (2022 - £91).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Short-term leasehold property £	Plant and machinery £	Office equipment £	Total £
<b>COST</b>					
At 1 January 2023	130,000	45,748	5,480	7,826	189,054
Additions	-	958	-	-	958
At 31 December 2023	<u>130,000</u>	<u>46,706</u>	<u>5,480</u>	<u>7,826</u>	<u>190,012</u>
<b>DEPRECIATION</b>					
At 1 January 2023	40,190	41,380	91	7,635	89,296
Charge for the year	1,360	728	548	104	2,740
At 31 December 2023	<u>41,550</u>	<u>42,108</u>	<u>639</u>	<u>7,739</u>	<u>92,036</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u><u>88,450</u></u>	<u><u>4,598</u></u>	<u><u>4,841</u></u>	<u><u>87</u></u>	<u><u>97,976</u></u>
At 31 December 2022	<u><u>89,810</u></u>	<u><u>4,368</u></u>	<u><u>5,389</u></u>	<u><u>191</u></u>	<u><u>99,758</u></u>

Included in land and buildings is freehold land with an estimated cost of £62,000 (2022 - £62,000), which is not depreciated.

**11. STOCKS**

	<b>2023</b>	2022
	£	£
Goods for resale	<u><u>690</u></u>	<u><u>935</u></u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**12. DEBTORS**

	<b>2023</b>	2022
	£	£
<b>DUE WITHIN ONE YEAR</b>		
Trade debtors	1,529	-
Other debtors	83,875	15,521
Prepayments and accrued income	17,122	14,853
	<b>102,526</b>	<b>30,374</b>
	<b>102,526</b>	<b>30,374</b>

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	<b>2023</b>	2022
	£	£
Trade creditors	<b>7,164</b>	4,343
Other taxation and social security	<b>1,997</b>	2,453
Accruals and deferred income	<b>15,406</b>	9,036
	<b>24,567</b>	15,832

**15. PROVISIONS**

	<b>Dilapidations</b>
	£
At 1 January 2023	<b>24,368</b>
Additions	<b>958</b>
	<b>25,326</b>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**16. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>UNRESTRICTED FUNDS</b>				
Reserves	<u>461,074</u>	<u>453,873</u>	<u>(372,940)</u>	<u>542,007</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>UNRESTRICTED FUNDS</b>				
Reserves	<u>306,072</u>	<u>491,622</u>	<u>(336,620)</u>	<u>461,074</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 £2,187 (2022 - £1,683). Contributions totalling £188 (2022 - £49) were payable to the fund at the balance sheet date and are included in creditors.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**18. OPERATING LEASE COMMITMENTS**

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	2022
	£	£
Not later than 1 year	<b>53,810</b>	53,810
Later than 1 year and not later than 5 years	<b>143,457</b>	162,017
Later than 5 years	-	35,250
	<u><b>197,267</b></u>	<u>251,077</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	<b>2023</b>	2022
	£	£
Operating lease rentals	<b>53,810</b>	53,810
	<u><b>53,810</b></u>	<u>53,810</u>

**19. RELATED PARTY TRANSACTIONS**

In 2023 two trustees made donations to the charity totalling £283 (2022: one trustee donated £120). Trustees and connected persons also made donations of items for sale, with the sale of these items raising £1,851 (2022: £Nil).

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# Accounts

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Trustees</b>	Ms H Stearn, Chair Dr R Rodd, Honorary Treasurer Mrs J Barber, Rehoming Co-ordinator (cats) Mrs V Sparks Ms D Kelly Mrs M Sievwright Mrs J Ridge (appointed 2 March 2022) Mr A Gamlin, Rehoming Co-ordinator (dogs)
<b>Charity registered number</b>	205098
<b>Principal office</b>	1 Pool Way Whitehall Road Cambridge CB5 8NT
<b>Independent Examiner</b>	Michael Hewett FCA Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
<b>Bankers</b>	National Westminster Bank plc 23 Market Street Cambridge CB2 3PU
<b>Solicitors</b>	Thomson Webb & Corfield 16 Union Road Cambridge CB2 1HE
<b>Website</b>	<a href="http://www.rspca-cambridge.org.uk">http://www.rspca-cambridge.org.uk</a>

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2022. 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 (FRS102) (second edition of the Charities SORP October 2019, effective 1 January 2019).

These have been subjected to Independent Examination but not full audit as this is not required for charities with annual turnover lower than £1,000,000.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The RSPCA Cambridge & 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).

The Branch committee, who are trustees of the branch submit their annual report and financial statements for the year ended 31<sup>st</sup> December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued by the Charity Commission in 2015 in preparing the annual report and financial statements of the charity. As the charity's annual turnover falls below the £1,000,000 threshold at which statutory audit is required, the accounts have been prepared by Peters Elworthy and Moore to the standard of independent examination rather than audit.

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).

The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity.

##### **Method of appointment or election of trustees**

The branch committee of trustees is composed of:

1. At least five 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees who served during the year were:

Mrs J. Barber (Homing Co-ordinator)	(Elected 22nd June 2022)
Mr Andy Gamlin	(Elected 22nd June 2022)
Ms D. Kelly	(Elected 22nd June 2022)
Ms J. Ridge	(Elected 22nd June 2022)
Dr R. Rodd (Treasurer)	(Elected 22nd June 2022)
Mrs M. Sievwright	(Elected 22nd June 2022)
Mrs V. Sparks	(Elected 22nd June 2022)
Ms Helen Stearn (Chair)	(Elected 22nd June 2022)

#### **Policies adopted for the induction and training of trustees**

Any branch member who is interested in joining the committee as a trustee is invited to contact 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 on a dedicated training site run by the National RSPCA.

In-service training for committee members with particular responsibilities (e.g. rehoming) is available in the form of short online courses on a dedicated training site.

#### **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.

The branch committee of trustees is composed of:

1. At least five trustees elected by vote of branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the committee.

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 listed above were all members of the branch committee prior to the election in September.

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 two months of a year for holidays etc.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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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.

#### 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 minimise 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.

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **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.

#### **Objects and public benefit statement**

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 the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.

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.

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 2006 to have due regard to public benefit guidance published by the Commission.

#### **Advancement of animal welfare**

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year 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.

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 (*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.

#### **Charitable activities pursued for the public benefit**

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.

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 veterinary clinic in Cambridge and payments for treatment at private veterinary practices (when injured stray animals need emergency help outside our normal clinic hours). This

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our veterinary clinic in Cambridge. This work helps to control dog and 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.

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.

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.

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 for example, road traffic accidents.

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.

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.

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.

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.

#### **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 veterinary 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
- When necessary funding 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

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Minimum Animal Welfare Standards**

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

#### *Animals accepted into branch care*

1. Branches should be able to provide advice or assistance to 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. This protocol is amended in accordance with government COVID advice
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, working tax 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)

#### *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, family 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Branch Policy on help with veterinary treatment costs

- We will *never* refuse to relieve an animal's suffering; however, if the owner is unable or unwilling to pay a reasonable share of the cost of treatment at the University Veterinary School and associated clinic or at a private veterinary practice and does not provide any proof of low income eligibility and is not prepared to sign the animal over to the RSPCA to be rehomed, then unfortunately, euthanasia may be the outcome to stop the animal suffering further.
- If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our eligibility criteria we will do our best to offer transfer of ownership to the branch for rehoming as an alternative to euthanasia. Otherwise there would be no way to prevent *anyone* claiming to be unable to afford payment and getting free treatment. Due to the limits of our resources we are not able to respond to all requests to admit animals.
- The University Veterinary School normally requires payment of the total estimated charge for treatment when an animal is admitted to the hospital. 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 £170. This means that callers who are not currently registered with the clinic will normally have to wait until the next clinic session because the branch cannot afford to pay £170 simply to arrange for the animal to be seen. This means it is very important for owners who know they would not be able to afford a private vet to register their animals, preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly vaccination boosters only cost £18 and this relatively small payment will protect from serious diseases and maintain the animal's registration. Registration lapses if an animal has not been seen within the past two years.
- We expect owners to cooperate with our efforts to help their animals. This means:
  - They should pay their share of the costs when requested.
  - They should provide proof of benefit whenever they attend the Cambridge clinic.
  - They should arrive at the clinic in good time for their appointment.
  - They should only use the out of hours emergency system for genuine emergencies.
  - They should adhere to our rules about the numbers and types of animals we can register.
  - They should ensure that pets' vaccinations are kept up-to-date which also ensures that the pet is seen at least once every two years to conform with eligibility for treatment.
  - 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 necessitate an expensive operation and cause the animal unnecessary suffering.

#### **ACHIEVEMENTS AND PERFORMANCE**

Work done by the branch in 2022 and comments on financial implications (*2021 numbers are shown in brackets for comparative purposes*)

In 2020 we switched from open surgery to pre-booked appointments only at the animal clinic in order to reduce the risk of infection by keeping the numbers of people in the waiting room at any time to a minimum. By the end of 2021 it was obvious that using the existing BT phone backed up by personal mobiles was not a practical way of working due to the volume of calls. At the start of 2022 we took out a contract for an online phone system with proper telephone queues and numeric menu options for appointments/medication orders/enquiries etc. As a result of the changes our telephony costs increased from £762 in 2021 to £2,708 in 2022. Some of this represented expenses involved in setting up the system so telephony costs should be slightly reduced in 2023.

Welfare assistance veterinary treatment costs increased from £26,919 to £37,116. This represents the costs of providing emergency financial help via private vets to owners whose pets are not registered to use our clinic but who have a health crisis which cannot wait. This was due to increased demand and seems to have been caused by a combination of owners acquiring pets during the lockdown period, owners becoming financially worse off, a backlog of cases due to difficulties accessing veterinary care during 2021 when surgeries were still working

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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under some restrictions (such as reduced numbers of staff in the building at any one time), and increased veterinary charges at private vets meaning that larger sums of money were being requested. Regrettably we have had to decide that further increases will not be sustainable and have advised local vets that we will no longer be able to cover the whole of an out of hours consultation fee in most cases.

Veterinary treatment costs relating to rehoming increased from £15,286 to £22,598 and this was due to the same factors as the increased cost of veterinary help for owned animals. In total we rehomed 51 animals in 2021 but this had jumped to 79 in 2022.

If there had been no increase in cost-per-animal rehomed we would have expected the 2022 total cost to be £24,790, so cost per animal in 2021 was £314 compared to £351 in 2022 and this was due to the increased cost of most treatments. We are advised by the Veterinary Department of the National RSPCA that there is a crisis in provision of veterinary care due to a shortage of veterinary staff and increased costs of medications.

The costs of veterinary treatment payment plans where we provided extra help for owners whose animals needed treatment via our clinic increased from £13,415 to £21,154. This was caused by a combination of owners being financially worse off and more owners asking for help or transferring to our clinic from a private vet because their pet was in need of expensive treatment. The payment plans represent situations where the owner is unable to pay the full cost of treatment even though it's being offered at the University's reduced charity rates. In this situation we may either offer to have the animal signed over to us for rehoming (in which case it adds to the rehoming vet treatment costs) or we may offer to pay the University on condition that the owner pays a deposit (to the University) of at least some of the treatment cost and agrees to pay us back. As with the provision of help at private vets this is reaching a point at which it will not be sustainable if we cannot persuade the majority of owners to pay us back.

Veterinary clinic neutering services increased from £4,480 to £6,725 due to the increase in numbers of animals neutered via the clinic (106 in 2021 vs 146 in 2022) and probably reflects a backlog of animals acquired during the pandemic who could not be neutered during the lockdown periods.

The Burleigh street shop ebay expenses increased from £1,340 to £3,248 but this reflects greatly increased sales activity (£12,224 in 2022 but only £5,307 in 2021). Ebay costs are mostly variable and tend to increase proportionally with sales because most of the cost is the expense of posting items out whereas the physical shop costs are mostly fixed.

We are extremely grateful to all our clinic volunteers and to the staff of the QVSH for their dedicated work to make it possible to continue providing veterinary services to local animals. In particular we would like to mention Emma Kelly, Trish Reeve, Marion Sievwright, Vicki Sparks and Jean Trevett (clinic volunteers), who continued to provide reception services at the clinic in spite of the continuing risks of COVID infection, Lisa Jolley (clinic head nurse) and Peter Fordyce and Emma Dobson the two clinical specialists.

	Dogs	Cats	Misc	Total
Clinic Treatments	2,130 [1,879]	894 [814]	67 [87]	3,091 [2,780]
Animal neutering	121 [81]	14 [52]	11 [1]	146 [153]
Rehomed	12 [9]	62 [40]	5 [20]	79 [51]

#### Review of activities and future developments

##### Animal Clinic

Demand remains very high and we are concerned that we are approaching the physical limits of our ability to provide care for everyone who qualifies to use the clinic. We are tentatively discussing with the Veterinary School if it may be possible to run an increased number of sessions at the clinic each week.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Programme Related Investments**

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

The Statement of Financial Activities for the year is set out on page 16 of the financial statements which accompany this report. A verbal summary of the results and the work of the charity is set out below:

#### **Fundraising Activities/Income Generation**

The charity's income was £491,622 (2021 - £271,630). £243,474 was income from the two charity shops (2021 - £159,861). 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.

This was the first normal year after the disruptions due to COVID and we are very grateful for the hard work of the staff and volunteers with particular mention of Mike Hewitt, our Retail Area Manager who project-managed the necessary adjustments needed to enable the shops to re-open safely, Stephen Roberts for checking on conditions at the Bookshop daily, following our problems with damp, and Jenny Hoyos for the plant and vegetable stall which she ran outside the Bookshop during the summer months. We are grateful to all our staff and volunteers for their cheerful willingness to continue working in the somewhat uncomfortable (and occasionally very cold!) conditions required to maintain safety standards with sufficient ventilation.

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 barcode, 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.

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 £70,149 (2021 - £49,071) 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 kept fees charged by the clinic as low as possible and not increased them in line with inflation as we feel that any further increases would risk discouraging owners from seeking prompt treatment for their pets.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 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 3,000 treatments p.a. in normal circumstances.

#### 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 directly 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 £2,500.

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. It is difficult to predict whether an increase in the consultation fees charged to owners would discourage some of them from using the clinic and therefore whether any further increase would be likely to increase, rather than reduce the need for subsidy from branch funds.

#### 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 £47. 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 £170 out of hours consultation at a private vet when they know an animal is suffering.

We are the *only* source of veterinary treatment financial help in most of our Branch area outside office hours although Wood Green Animal Shelters provide some financial support via private vets during their working hours.

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.

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](mailto:rehoming@rspcacambridge.org.uk)

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **FINANCIAL REVIEW**

##### **Reserves Policy**

The closing reserves of the charity amount to £461,074 (2021 - £306,072), all of which are unrestricted. Of these, £361,316 (2021 - £214,607) represented the charity's free reserves.

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from our charity shops 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 at least 3 months operating costs (reported by NCVO to be the median level of reserves for larger charities).

##### **Involvement of volunteers and employees and employment of the disabled and minorities**

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:	10,000
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
liaison meetings with other branches	50
Animal collection (e.g. transport to the kennels):	100
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
<b>TOTAL</b>	<b>38,380</b>

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.

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

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

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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Plans for the Future**

The committee remains 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 continue to treat 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.

If you can help please email [info@rspcacambridge.org.uk](mailto:info@rspcacambridge.org.uk).

**Auditors**

A resolution proposing that Peters, Elworthy & Moore be re-appointed as auditors 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 or search for us on the JustGiving website.

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

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

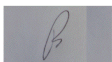
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Dr R Rodd**  
Honorary Treasurer

Date: 04 May 2023

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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 2022.

**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 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 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.

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.

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.

Signed: 

Dated: 18 May 2023

**Michael Hewett FCA DChA**  
**Peters Elworthy & Moore**  
Chartered Accountants  
Cambridge

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**


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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**


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	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>INCOME FROM:</b>				
Donations and legacies	2	201,836	201,836	32,724
Charitable activities	3	46,312	46,312	32,398
Other trading activities	4	243,474	243,474	159,861
Other income	5	-	-	46,647
<b>TOTAL INCOME</b>		<b>491,622</b>	<b>491,622</b>	271,630
<b>EXPENDITURE ON:</b>				
Raising funds	6	165,893	165,893	159,721
Charitable activities	7	170,727	170,727	130,273
<b>TOTAL EXPENDITURE</b>		<b>336,620</b>	<b>336,620</b>	289,994
<b>NET MOVEMENT IN FUNDS</b>		<b>155,002</b>	<b>155,002</b>	(18,364)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		306,072	306,072	324,436
Net movement in funds		155,002	155,002	(18,364)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>461,074</b>	<b>461,074</b>	306,072

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 31 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**


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**BALANCE SHEET  
AS AT 31 DECEMBER 2022**


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	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	10	<u>99,758</u>	<u>91,465</u>
		<b>99,758</b>	<b>91,465</b>
<b>CURRENT ASSETS</b>			
Stocks	11	935	163
Debtors	12	30,374	19,035
Cash at bank and in hand		<u>370,207</u>	<u>226,674</u>
		<b>401,516</b>	<b>245,872</b>
Creditors: amounts falling due within one year	14	<u>(15,832)</u>	<u>(11,265)</u>
<b>NET CURRENT ASSETS</b>		<b>385,684</b>	<b>234,607</b>
Provisions for liabilities		<u>(24,368)</u>	<u>(20,000)</u>
<b>NET ASSETS</b>		<u><b>461,074</b></u>	<u><b>306,072</b></u>
<b>CHARITY FUNDS</b>			
Restricted funds	16	-	-
Unrestricted funds	16	<u>461,074</u>	<u>306,072</u>
<b>TOTAL FUNDS</b>		<u><b>461,074</b></u>	<u><b>306,072</b></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr R Rodd, Honorary Treasurer**

Date: 04 May 2023

The notes on pages 18 to 31 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES**

**1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (second edition of the Charities SORP October 2019, effective 1 January 2019).

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 second edition of the Charities SORP (FRS 102) October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RSPCA Cambridge & District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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, including the impact of Covid-19 and have 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 a 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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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.

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES (CONTINUED)****1.5 EXPENDITURE (CONTINUED)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

**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 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 property	- 2% straight line
Short-term leasehold property	- over length of lease
Plant and machinery	-
Office equipment	- 25% straight line

**1.7 OPERATING LEASES**

Rentals paid 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.

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 LIABILITIES**

Liabilities and provisions 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**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Donations	31,938	<b>31,938</b>	8,700
Legacies	146,680	<b>146,680</b>	-
Grants	23,218	<b>23,218</b>	24,024
	<u>201,836</u>	<u><b>201,836</b></u>	<u>32,724</u>
TOTAL 2021	<u>32,724</u>	<u>32,724</u>	

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Adoptions	5,610	<b>5,610</b>	2,120
Clinic fees	40,702	<b>40,702</b>	30,278
<b>TOTAL 2022</b>	<u>46,312</u>	<u><b>46,312</b></u>	<u>32,398</u>
TOTAL 2021	<u>32,398</u>	<u>32,398</u>	

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Shop income	243,474	<b>243,474</b>	159,861
TOTAL 2021	<u>159,861</u>	<u>159,861</u>	

In 2022 shop expenditure was £77,581 (2021 - £159,721), resulting in net income from trading activities of £1,638 (2021 - £140).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**5. OTHER INCOME**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Coronavirus Support Scheme	-	-	30,098
Coronavirus Job Retention Scheme	-	-	16,549
	<u>-</u>	<u>-</u>	<u>46,647</u>
	<u>46,647</u>	<u>46,647</u>	
TOTAL 2021	<u>46,647</u>	<u>46,647</u>	

Income from the Coronavirus Job Retention Scheme was received for furloughed workers. This was spent on staff wages and salaries.

In 2021, the grants of £30,098 received from Cambridge County Council and West Suffolk Council was from the Coronavirus Support Scheme. It was given without restrictions on use, to support the charity during the pandemic. There were no conditions attached to the income.

**6. EXPENDITURE ON RAISING FUNDS**

**OTHER TRADING EXPENSES**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Shop expenditure	77,331	<b>77,331</b>	76,828
Shop staff costs	88,562	<b>88,562</b>	82,893
	<u>165,893</u>	<u><b>165,893</b></u>	<u>159,721</u>
	<u>159,721</u>	<u>159,721</u>	
TOTAL 2021	<u>159,721</u>	<u>159,721</u>	

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Animal welfare	143,420	27,307	<b>170,727</b>	130,273
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
TOTAL 2021	111,115	19,158	130,273	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

In 2022 and 2021 all expenditure on charitable activities was unrestricted.

**ANALYSIS OF DIRECT COSTS**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Clinic consumables	5,214	705
Veterinary treatment costs	70,149	49,071
Rehoming costs	41,020	34,302
Veterinary Services flat rate fee	27,037	27,037
	<hr/> <hr/>	<hr/> <hr/>
	<b>143,420</b>	111,115
	<hr/> <hr/>	<hr/> <hr/>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF SUPPORT COSTS**

	<b>Total funds 2022 £</b>	Total funds 2021 £
Depreciation	1,555	1,464
Rates and water	4,694	4,620
Light and heat	3,575	2,633
Telephone	2,708	762
Sundries	4,183	2,243
Cleaning	3,122	3,668
Bank charges	2,500	-
HR and shop support (including Covid-19 items)	1,348	638
Independent examination and accountancy fees (governance)	3,622	3,130
	<b>27,307</b>	<b>19,158</b>

**8. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £1,545 (2021 - £1,405), and accountancy fees of £2,077 (2021 - £1,725).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEE REMUNERATION AND EXPENSES**

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>84,395</b>	79,773
Social security costs	<b>2,484</b>	1,545
Contribution to defined contribution pension schemes	<b>1,683</b>	1,575
	<b>88,562</b>	82,893

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

	<b>2022</b>	2021
	<b>No.</b>	No.
Charity shops	<b>5</b>	5

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

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 (2021 - £Nil).

During the year, one trustee was reimbursed £91 for expenses incurred on the charity's behalf relating to rehoming expenses (2021 - £Nil).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**


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**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Short-term leasehold property £	Plant and machinery £	Office equipment £	Total £
<b>COST OR VALUATION</b>					
At 1 January 2022	130,000	41,380	-	7,826	179,206
Additions	-	4,368	5,480	-	9,848
At 31 December 2022	<u>130,000</u>	<u>45,748</u>	<u>5,480</u>	<u>7,826</u>	<u>189,054</u>
<b>DEPRECIATION</b>					
At 1 January 2022	38,830	41,380	-	7,531	87,741
Charge for the year	1,360	-	91	104	1,555
At 31 December 2022	<u>40,190</u>	<u>41,380</u>	<u>91</u>	<u>7,635</u>	<u>89,296</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u><u>89,810</u></u>	<u><u>4,368</u></u>	<u><u>5,389</u></u>	<u><u>191</u></u>	<u><u>99,758</u></u>
At 31 December 2021	<u><u>91,170</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>295</u></u>	<u><u>91,465</u></u>

Included in land and buildings is freehold land with an estimated cost of £62,000 (2021 - £62,000), which is not depreciated.

**11. STOCKS**

	<b>2022</b>	2021
	£	£
Goods for resale	<u><u>935</u></u>	<u><u>163</u></u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**12. DEBTORS**

	<b>2022</b>	2021
	£	£
<b>DUE WITHIN ONE YEAR</b>		
Other debtors	15,521	5,973
Prepayments	14,853	13,062
	<b>30,374</b>	19,035
	<b>30,374</b>	19,035

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

	<b>2022</b>	2021
	£	£
Trade creditors	<b>4,343</b>	4,530
Other taxation and social security	<b>2,453</b>	2,518
Accruals and deferred income	<b>9,036</b>	4,217
	<b>15,832</b>	11,265

**15. PROVISIONS**

	<b>Dilap- idations</b>
	£
At 1 January 2022	<b>20,000</b>
Additions	<b>4,368</b>
	<b>24,368</b>
At 31 December 2022	<b>24,368</b>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**16. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	<u>306,072</u>	<u>491,622</u>	<u>(336,620)</u>	<u>461,074</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	<u>324,436</u>	<u>271,630</u>	<u>(289,994)</u>	<u>306,072</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	99,758	<b>99,758</b>
Current assets	401,516	<b>401,516</b>
Creditors due within one year	(15,832)	<b>(15,832)</b>
Provisions for liabilities and charges	(24,368)	<b>(24,368)</b>
<b>TOTAL</b>	<u>461,074</u>	<u>461,074</u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	91,465	91,465
Current assets	245,872	245,872
Creditors due within one year	(11,265)	(11,265)
Provisions for liabilities and charges	(20,000)	(20,000)
<b>TOTAL</b>	<b>306,072</b>	<b>306,072</b>

**18. 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 £1,683 (2021 - £1,575). Contributions totalling £NIL (2021 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

**19. OPERATING LEASE COMMITMENTS**

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	53,810	54,290
Later than 1 year and not later than 5 years	162,017	176,417
Later than 5 years	35,250	70,500
	<b>251,077</b>	<b>301,207</b>

**20. RELATED PARTY TRANSACTIONS**

In 2022 one trustee made donations to the charity totalling £120 (2021: two Trustees donated £320). There were no other related party transactions during the current or previous year.

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# Accounts

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Ms H Stearn, Chair  
Dr R Rodd, Honorary Treasurer  
Mrs J Barber, Homing Co-ordinator  
Mrs V Sparks  
Ms Dawn Kelly  
Mrs Marion Sievwright (appointed 13 October 2021)  
Mr Andrew Gamlin

**Charity registered  
number**

205098

**Principal office**

1 Pool Way  
Whitehall Road  
Cambridge  
CB5 8NT

**Independent Examiner**

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

**Bankers**

National Westminster Bank plc  
23 Market Street  
Cambridge  
CB2 3PU

**Solicitors**

Thomson Webb & Corfield  
16 Union Road  
Cambridge  
CB2 1HE

**Website**

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

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2021. 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 (FRS102) (second edition of the Charities SORP October 2019, effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objects and public benefit statement

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 the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.
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 2006 to have due regard to public benefit guidance published by the Commission.

##### Advancement of animal welfare

4. Under the Charities Act, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year 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.  
**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 (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.**

##### Charitable activities pursued for the public benefit

5. 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.
6. 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 Veterinary Clinic in Cambridge run in conjunction with the University of Cambridge Queen's Veterinary School Hospital (QVSH), and by payments for treatment at private veterinary practices (when 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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7. We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our veterinary Clinic in Cambridge. This work helps to control dog and 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.
8. 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.
9. 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.
10. 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 for example, road traffic accidents.
11. 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.
12. 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.
13. 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.
14. 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.

#### **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 south east 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 Veterinary 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
- ◆ When necessary funding private veterinary's 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:

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **Animals accepted into Branch care**

1. Branches should be able to provide advice or assistance to 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, the potential adopter should initially be contacted within 48 hours and a visit should be conducted within a week. This protocol is amended in accordance with government COVID advice.
3. All animals for rehoming should be neutered, in line with current Society policy, (except where there are veterinary reasons for not doing so). In the case of animals that are too young to be neutered at the time of adoption, neutering arrangements should be made at the Clinic 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, working tax credit, housing benefit.
3. Owners who fit the eligibility criteria should be offered offered low cost neutering at the Clinic for their animals or if not possible a minimum contribution toward the cost of neutering their animals (suggested to be at least £10 or 10% of their bill)

#### **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, family credit or housing benefit.
3. All people asking the RSPCA for assistance and meeting the eligibility criteria should be offered at least an appointment at the Clinic or if necessary a contribution sufficient to ensure that their animal is seen by a private veterinary surgeon (i.e. at least the cost of the consultation fee).

At present the Cambridge and District Branch is largely achieving all these targets.

#### **Activities for Achieving Objectives**

##### **Work done by the Branch in 2021 (2020 numbers shown in brackets)**

2021 was an exceptionally challenging year due to the continuing effects of the COVID pandemic. We revised our methods of working at the Veterinary Clinic, converting to an appointment-only system to keep the numbers

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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of clients on-site at any time to a minimum in order to limit infection risks.

We are extremely grateful to all our Clinic volunteers and to the staff of the QVSH for their dedicated work to make it possible to continue providing veterinary services to local animals. In particular we would like to mention Emma Kelly, Trish Reeve, Marion Sievwright and Vicki Sparks (Clinic volunteers) who continued to provide reception services at the Clinic in spite of the potential risks and Lisa Jolley (Clinic head nurse), Peter Fordyce and Emma Dobson (veterinary surgeons).

Rehoming was also disrupted by the need to minimise contact between adopters, foster carers and home-visitors and the rehoming team had to change to virtual home visits (essentially asking the adopter to use technology to allow the rehoming team to view the location where the animal would live).

These two changes proved to be very successful and we intend to retain an appointments only system at the Clinic because it provides a safer and less stressful experience for people and animals although we are aware that some of our clients have found the telephone booking system difficult. In 2022 we replaced the original system with a dedicated voice over ip one which allows proper telephone queuing and this has made booking appointments easier although it is still very overloaded due to the high demand for our services..

	Dogs	Cats	Misc	Total
<b>Clinic Treatments</b>	1,879 [1,603]	814 [609]	87 [35]	2,780 [2,247]
<b>Animal neutering</b>	81 [30]	52 [36]	1 [0]	154[66]
<b>Rehomed</b>	9 [4]	40 [30]	2 [10]	51 [44]

### Achievements and Performance

#### Review of activities and future developments

##### Animal Clinic

Demand remains very high and we are concerned that we are approaching the physical limits of our ability to provide care for everyone who qualifies to use the Clinic.

##### Programme Related Investments

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

The Statement of Financial Activities for the year is set out on page 16 of the financial statements which accompany this report. A summary of the results and the work of the charity is set out below:

##### Fundraising Activities/Income Generation

The charity's income was £271,630 (2020: £277,551). £ 159,861 was income from the two charity shops (2020: £139,773). 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.

Trading activities were disrupted due to the shops having to close entirely for the period of national lockdown but the available government business support grants meant that they did not become a drain on Branch funds. We are very grateful for the hard work of the staff and volunteers during an extremely stressful year with particular mention of Mike Hewitt, our Retail Area Manager who project-managed the necessary adjustments needed to enable them to re-open safely, Stephen Roberts for checking on conditions at the Bookshop while it had to be closed and Jenny Hoyos for all the plants which she donated to be sold at the shops. We are grateful to all our

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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staff and volunteers for their cheerful willingness to continue working in the somewhat uncomfortable (and occasionally very cold!) conditions required to maintain safety standards with sufficient ventilation.

We are continuing our active search for a replacement for the Newmarket shop which we had to close at the end of 2020 due to the lease ending.

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 barcode, 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.

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 to 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 £77,979 (2020: £53,330) 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 Queen's Veterinary School Hospital charges for neutering operations as we feel that any further increase would risk discouraging owners from seeking prompt treatment for their pets.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **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 3,000 treatments p.a.

#### **Monthly costs:**

Fixed costs: approximately £2,600 (flat rate fee to Queen's Veterinary School Hospital + rates, heating etc.)

Variable costs: Vaccinations, microchipping, neutering - owner pays in advance, completely covering our costs..  
We pass on the money paid to the Veterinary School.

Owners pay the Veterinary School directly 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 veterinary practice.

#### **Monthly Income from Clinic fees (other than vaccinations etc.)**

Usually around £2,500

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. It is difficult to predict whether an increase in the consultation fees charged to owners would discourage some of them from using the Clinic and therefore whether any further increase would be likely to increase, rather than reduce the need for subsidy from Branch funds.

#### **Emergency out of hours cover**

The Veterinary 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 £47. 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 veterinary practice 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 consultation at a private veterinary practice when they know an animal is suffering.

We are the only source of veterinary treatment financial help in most of our Branch area outside office hours although Wood Green Animal Shelters provide some financial support via private veterinary practice during their working hours.

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 Queen Veterinary 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

At one time the Veterinary School used to set up payment plans for owners who couldn't pay the full amount on the spot. They no longer do this (because people did not pay!) and currently insist that most operations are 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 veterinary practices, but private veterinary practices' charges have increased significantly above the rate of inflation.

For a period of a year after the Veterinary 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 boarding costs were £5,378 (2020: £9,270). 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](mailto:rehoming@rspcacambridge.org.uk)

#### Financial Review

##### Reserves Policy

Owing to the nature of our activities and supporter base, Branch income is composed of a fairly regular component from our charity shops 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 at least 3 months operating costs (reported by NCVO to be the median level of reserves for larger charities)..

#### Involvement of volunteers and employees and employment of the disabled and minorities The crucial role of volunteers in the work of the Branch

<b>Volunteer help for the Branch (Measured in hours)</b>	
Telephone (on an "on-call" basis)	17,520
Fostering animals before rehoming:	10,000
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
Liaison meetings with other Branches	50
Animal collection (e.g. transport to the kennels):	100
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
<b>TOTAL</b>	<b>38,380</b>

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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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

- ◆ Equal opportunities policy
- ◆ Volunteers policy
- ◆ Health and Safety policy
- ◆ Fair Disciplinary Policy
- ◆ Safeguarding Policy

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.

#### **Plans for the Future**

The committee remains 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, veterinary surgeons may be unable to offer any treatment other than euthanasia if no-one is able to provide funding. However, in some cases, the Branch does offer the opportunity for owners to sign the animal over to the Branch for rehoming and the Branch pays for treatment.

With a view to increasing our income so that we can continue to treat 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.

If you can help please email [info@rspcacambridge.org.uk](mailto:info@rspcacambridge.org.uk)

#### **Structure, Governance and Management**

##### **Constitution**

The RSPCA Cambridge & 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).

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).

The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity.

##### **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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **The Trustees who served during the year were:**

Mrs J. Barber (Homing Co-ordinator) (Elected 29th September 2021)  
Mr Andy Gamlin (Elected 29th September 2021)  
Ms D. Kelly (Elected 29th September 2021)  
Dr R. Rodd (Treasurer) (Elected 29th September 2021)  
Mrs M. Sievwright (Elected 31st October 2021)  
Mrs V. Sparks (Elected 29th September 2021)  
Ms Helen Stearn (Elected 29th September 2021)

Note: because of the unusual circumstances of 2021, the Branch AGM was held very late (29th September 2021) and took place by video conference rather than in-person.

#### **Policies adopted for the induction and training of trustees**

Any Branch member who is interested in joining the committee is invited to contact 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 on a dedicated training site run by the National RSPCA.

In-service training for committee members with particular responsibilities (e.g.. rehoming) is available in the form of short online courses on a dedicated training site..

#### **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.

The Branch committee of trustees is composed of:

1. At least five trustees elected by vote of Branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the committee.

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 listed above were all members of the Branch committee prior to the election in September.

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 two months of a year for holidays etc.

Charity law 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 surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- ◆ selected suitable accounting policies and then applied them consistently;
- ◆ made judgements and estimates that are reasonable and prudent;
- ◆ stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepared the financial statements on the going concern basis.

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

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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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.

#### 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 minimise 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.

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.

#### Powers to amend the Branch constitution:

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

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **Branch Membership:**

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

#### **Independent examiner**

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 or search for us on the JustGiving website.

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

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

- ◆ We will never refuse to relieve an animal's suffering; however, if the owner is unable or unwilling to pay a reasonable share of the cost of treatment at the University Veterinary School and associated Clinic or at a private veterinary practice and does not provide any proof of low income eligibility and is not prepared to sign the animal over to the RSPCA to be rehomed, then unfortunately euthanasia may be carried out to stop the animal suffering further.
- ◆ If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our eligibility criteria we will do our best to offer transfer of ownership to the Branch for rehoming as an alternative to euthanasia. This is 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 Veterinary School normally requires payment of the total estimated charge for treatment when an animal is admitted to the hospital from the 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 veterinary's, 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 Clinic session because the Branch 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 veterinary to register their animals — preferably by attending one of the Wednesday Clinic sessions to update the animal's vaccinations. Yearly vaccination boosters only cost £17 and this relatively small payment will protect from serious diseases and maintain the animal's registration.
- ◆ We expect owners to cooperate with our efforts to help their animals. This means:
  - They should pay their share of the costs when requested.
  - They should provide proof of income whenever they attend the Cambridge Clinic.
  - They should arrive at the Clinic in good time for their appointment or open session.
  - They should only use the out of hours emergency system for genuine emergencies
  - They should be reasonable about the numbers and types of animals they keep
  - They should ensure that pets' vaccinations are kept up-to-date which also ensures that the pet is seen at least once every two years to conform with eligibility for treatment.
  - 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 necessitate an expensive operation and cause the animal unnecessary suffering.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Statement of Trustees' Responsibilities**


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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- ◆ make judgments and accounting estimates that are reasonable and prudent;
- ◆ state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Dr R Rodd**  
Honorary Treasurer

Date: 15 June 2022

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 2021.

**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 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 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.

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.

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.

Signed:

*Michael Hewett*

Dated: 15 June 2022

**Michael Hewett FCA DChA**  
**Peters Elworthy & Moore**  
Chartered Accountants  
Cambridge

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**


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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**


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	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>INCOME FROM:</b>				
Donations and legacies	2	32,724	32,724	30,187
Charitable activities	3	32,398	32,398	21,667
Other trading activities	4	159,861	159,861	139,773
Other income	5	46,647	46,647	85,924
<b>TOTAL INCOME</b>		<b>271,630</b>	<b>271,630</b>	277,551
<b>EXPENDITURE ON:</b>				
Raising funds	6	159,721	159,721	174,918
Charitable activities	7	130,273	130,273	81,035
<b>TOTAL EXPENDITURE</b>		<b>289,994</b>	<b>289,994</b>	255,953
<b>NET MOVEMENT IN FUNDS</b>		<b>(18,364)</b>	<b>(18,364)</b>	21,598
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		324,436	324,436	302,838
Net movement in funds		(18,364)	(18,364)	21,598
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>306,072</b>	<b>306,072</b>	324,436

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 30 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

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	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	10	<b>91,465</b>	92,929
		<u>91,465</u>	<u>92,929</u>
<b>CURRENT ASSETS</b>			
Stocks	11	163	564
Debtors	12	19,035	18,181
Cash at bank and in hand		226,674	247,231
		<u>245,872</u>	<u>265,976</u>
Creditors: amounts falling due within one year	14	(11,265)	(14,469)
		<u>234,607</u>	251,507
<b>NET CURRENT ASSETS</b>		<b>234,607</b>	251,507
Provisions for liabilities		(20,000)	(20,000)
<b>NET ASSETS</b>		<b>306,072</b>	324,436
		<u><u>306,072</u></u>	<u><u>324,436</u></u>
<b>CHARITY FUNDS</b>			
Restricted funds	16	-	-
Unrestricted funds	16	306,072	324,436
<b>TOTAL FUNDS</b>		<b>306,072</b>	324,436
		<u><u>306,072</u></u>	<u><u>324,436</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr R Rodd, Honorary Treasurer**

Date: 15 June 2022

The notes on pages 17 to 30 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES****1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (second edition of the Charities SORP October 2019, effective 1 January 2019).

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 second edition of the Charities SORP (FRS 102) October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RSPCA Cambridge & District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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, including the impact of Covid-19 and have 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 a 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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES (CONTINUED)****1.5 EXPENDITURE (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

**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 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 property	- 2% straight line
Short-term leasehold property	- over length of lease
Office equipment	- 25% straight line

**1.7 OPERATING LEASES**

Rentals paid 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.

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES (CONTINUED)**

**1.11 LIABILITIES**

Liabilities and provisions 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**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	8,700	-	<b>8,700</b>	(1,420)
Legacies	-	-	-	8,016
Grants	24,024	-	<b>24,024</b>	23,591
	<u>32,724</u>	<u>-</u>	<u><b>32,724</b></u>	<u>30,187</u>
Total 2020	<u>37,647</u>	<u>(7,460)</u>	<u>30,187</u>	

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Adoptions	2,120	<b>2,120</b>	1,270
Clinic fees	30,278	<b>30,278</b>	20,397
<b>Total 2021</b>	<u>32,398</u>	<u><b>32,398</b></u>	<u>21,667</u>
Total 2020	<u>21,667</u>	<u>21,667</u>	

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Shop income	159,861	<b>159,861</b>	139,773
Total 2020	<u>139,773</u>	<u>139,773</u>	

In 2021 shop expenditure was £159,320 (2020 - £174,918), resulting in net income from trading activities of £1,638 (2020 - net deficit of £35,145).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**5. OTHER INCOME**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Coronavirus Support Scheme	30,098	<b>30,098</b>	65,334
Coronavirus Job Retention Scheme	16,549	<b>16,549</b>	20,590
	<u>46,647</u>	<u><b>46,647</b></u>	<u>85,924</u>
Total 2020	<u>85,924</u>	<u><b>85,924</b></u>	

Income from the Coronavirus Job Retention Scheme was received for furloughed workers. This was spent on staff wages and salaries.

The grants of £30,098 (2020 - £65,334) received from Cambridge County Council and West Suffolk Council was from the Coronavirus Support Scheme. It was given without restrictions on use, to support the charity during the pandemic. There were no conditions attached to the income.

**6. EXPENDITURE ON RAISING FUNDS**

**Other trading expenses**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Shop expenditure	76,828	<b>76,828</b>	92,907
Shop staff costs	82,893	<b>82,893</b>	82,011
	<u>159,721</u>	<u><b>159,721</b></u>	<u>174,918</u>
Total 2020	<u>174,918</u>	<u><b>174,918</b></u>	

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Animal welfare	111,115	19,158	<b>130,273</b>	81,035
	<u>64,008</u>	<u>17,027</u>	<u>81,035</u>	
Total 2020	<u>64,008</u>	<u>17,027</u>	<u>81,035</u>	

In 2021 and 2020 all expenditure on charitable activities was unrestricted.

**ANALYSIS OF SUPPORT COSTS**

	<b>Animal Welfare 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Depreciation	1,464	<b>1,464</b>	1,377
Rates and water	4,620	<b>4,620</b>	1,603
Light and heat	2,633	<b>2,633</b>	2,875
Telephone	762	<b>762</b>	688
Sundries	2,243	<b>2,243</b>	2,668
Cleaning	3,668	<b>3,668</b>	2,338
HR and shop support (including Covid-19 items)	638	<b>638</b>	1,583
Independent examination and accountancy fees (governance)	3,130	<b>3,130</b>	3,895
	<u>19,158</u>	<u>19,158</u>	<u>17,027</u>
Total 2020	<u>17,027</u>	<u>17,027</u>	

**8. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £1,405 (2020 - £1,365), and accountancy fees of £1,725 (2020 - £2,530).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEE REMUNERATION AND EXPENSES**

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<b>79,773</b>	79,356
Social security costs	<b>1,545</b>	1,227
Contribution to defined contribution pension schemes	<b>1,575</b>	1,428
	<b>82,893</b>	82,011

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

	<b>2021</b>	2020
	<b>No.</b>	No.
Charity shops	<b>5</b>	5

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

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 (2020 £NIL).

During the year, no Trustees received reimbursement of expenses or had expenses paid directly to a third party on their behalf (2020 £NIL).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Short-term leasehold property £	Office equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	130,000	41,380	7,826	179,206
At 31 December 2021	<u>130,000</u>	<u>41,380</u>	<u>7,826</u>	<u>179,206</u>
<b>Depreciation</b>				
At 1 January 2021	37,470	41,380	7,427	86,277
Charge for the year	1,360	-	104	1,464
At 31 December 2021	<u>38,830</u>	<u>41,380</u>	<u>7,531</u>	<u>87,741</u>
<b>Net book value</b>				
At 31 December 2021	<u>91,170</u>	<u>-</u>	<u>295</u>	<u>91,465</u>
At 31 December 2020	<u>92,530</u>	<u>-</u>	<u>399</u>	<u>92,929</u>

Included in land and buildings is freehold land with an estimated cost of £62,000 (2020 £62,000), which is not depreciated.

**11. STOCKS**

	2021 £	2020 £
Goods for resale	<u>163</u>	<u>564</u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**12. DEBTORS**

	<b>2021</b>	2020
	£	£
<b>Due within one year</b>		
Trade debtors	-	701
Other debtors	<b>5,973</b>	3,787
Prepayments	<b>13,062</b>	13,693
	<b>19,035</b>	18,181
	<b>19,035</b>	18,181

**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.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

	<b>2021</b>	2020
	£	£
Trade creditors	<b>4,530</b>	6,241
Other taxation and social security	<b>2,518</b>	1,233
Other creditors	<b>4,217</b>	6,995
	<u><b>11,265</b></u>	<u>14,469</u>

In 2021 creditors included amounts due to the University of Cambridge totalling £NIL (2020: £2,950) and amounts due for boarding, homing and veterinary fees totalling £1,107 (2020 £1,404).

**15. PROVISIONS**

	<b>Dilap- idations £</b>
At 1 January 2021 and 31 December 2021	<u><b>20,000</b></u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**


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**16. STATEMENT OF FUNDS****STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds - all funds	<b>324,436</b>	<b>271,630</b>	<b>(289,994)</b>	<b>306,072</b>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
General Funds - all funds	295,378	285,011	(255,953)	324,436
<b>Restricted funds</b>				
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>(7,460)</u>	<u>-</u>	<u>-</u>
<b>Total of funds</b>	<b>302,838</b>	<b>277,551</b>	<b>(255,953)</b>	<b>324,436</b>

The restricted funds relate to specific purposes as set out above. There had been little movement on these funds in recent years and during 2020 the unspent amount was paid back to the RSPCA Regional Fund.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	91,465	<b>91,465</b>
Current assets	245,872	<b>245,872</b>
Creditors due within one year	(11,265)	<b>(11,265)</b>
Provisions for liabilities and charges	(20,000)	<b>(20,000)</b>
<b>Total</b>	<b>306,072</b>	<b>306,072</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds (as restated) 2020 £	Total funds 2020 £
Tangible fixed assets	92,929	92,929
Current assets	265,976	265,976
Creditors due within one year	(14,469)	(14,469)
Provisions for liabilities and charges	(20,000)	(20,000)
<b>Total</b>	<b>324,436</b>	<b>324,436</b>

**18. 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 £1,575 (2020 - £1,428). Contributions totalling £NIL (2020 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**19. OPERATING LEASE COMMITMENTS**

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2021</b>	2020
	<b>£</b>	£
Not later than 1 year	<b>54,290</b>	55,499
Later than 1 year and not later than 5 years	<b>176,417</b>	195,457
Later than 5 years	<b>70,500</b>	105,750
	<b>301,207</b>	356,706

**20. RELATED PARTY TRANSACTIONS**

In 2021 two Trustees made donations to the charity totalling £320 (2020: one Trustee donated £120). There were no other related party transactions during the current or previous year.

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# Accounts

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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<b>Trustees</b>	Dr S O'Hanlon, Chair Mrs J Barber, Homing Co-ordinator Dr R Rodd, Honorary Treasurer Mrs V Sparks Mrs H Stearn Ms Dawn Kelly Ms Caitlin Andrews Ms Rosemary Mitchell Mr Andrew Gamlin (co-opted 14 December 2020)
<b>Charity registered number</b>	205098
<b>Principal office</b>	1 Pool Way Whitehall Road Cambridge CB5 8NT
<b>Independent Examiner</b>	Mrs J Coplowe FCA Peters Elworthy & Moore Chartered Accountants Salisbury House Station Road Cambridge CB1 2LA
<b>Bankers</b>	National Westminster Bank plc 23 Market Street Cambridge CB2 3PU
<b>Solicitors</b>	Thomson Webb & Corfield 16 Union Road Cambridge CB2 1HE
<b>Website</b>	<a href="http://www.rspca-cambridge.org.uk">http://www.rspca-cambridge.org.uk</a>

The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2020. 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 (FRS102) (second edition of the Charities SORP October 2019, effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objects and public benefit statement**

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 the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.
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 to have due regard to public benefit guidance published by the Commission.

### **Advancement of animal welfare**

4. Under the Charities Act the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year 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.

**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 (*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.**

### ***Charitable activities pursued for the public benefit***

5. *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.*
6. *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 veterinary clinic in Cambridge and payments for treatment at private veterinary practices (when 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.*
7. *We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our animal veterinary clinic in Cambridge. This work helps to control dog and 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.

8. *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.
9. *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.
10. *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 for example, road traffic accidents.
11. *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.
12. *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.
13. *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.*
14. *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.

### **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 veterinary 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 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 micro-chipped before rehoming in line with current Society policy.<sup>1</sup>
2. Where an animal is offered for adoption and a pre-home visit 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. This protocol is amended in accordance with government COVID advice
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, working tax 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)

### **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, family 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.

### **Achievements and performance**

#### **Work done by the branch in 2020 (2019 numbers shown in brackets)**

2020 was an exceptionally challenging year due to the effects of the COVID pandemic which meant that our clinic had to be completely closed for nearly three months with emergency-only cover being provided at the Queens Veterinary School Hospital where higher levels of infection control were possible.

We are extremely grateful to all our clinic volunteers and to the staff of the QVSH for their dedicated work to make it possible to continue providing veterinary services to local animals. In particular we would like to mention Emma Kelly, Rosemary Mitchell, Trish Reeve, Marion Sievwright and Vicki Sparks (clinic volunteers) who continued to provide reception services at the clinic in spite of the potential risks and Lisa Jolley (clinic head nurse) who project-managed the adjustments needed to make it possible to restart clinics at the Pool Way site while keeping infection risk as low as possible.

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<sup>1</sup> 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.

**RSPCA CAMBRIDGE & DISTRICT BRANCH**  
**Trustees' Report**  
**For the year ended 31 December 2020**

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Rehoming was also disrupted by the need to minimise contact between adopters, foster carers and home-visitors and the rehoming team had to pivot to virtual home visits (essentially asking the adopter to use technology to allow the homing team to view the location where the animal would live). Conditions during the year were unusual because very large numbers of people appear to have decided to acquire companion animals during lockdown, either to alleviate loneliness or because it became possible when they were spending large amounts of time at home. Possibly for this reason our numbers of animals rehomed actually increased slightly in comparison to 2019.

	<b>Dogs</b>	<b>Cats</b>	<b>Misc</b>	<b>total</b>
Clinic Treatments	1,603 [2,076]	609 [771]	35 [68]	2,247 [2,966]
Animal neutering	30 [88]	36 [48]	0 [8]	66 [144]
Rehomed	4 [6]	30 [26]	10 [5]	44 [37]

### **Animal Clinic**

Demand remains high and managing an appointment-only system to minimise contact between people using the clinic has been very stressful at times. It is likely that the appointment system will continue for the foreseeable future as it has some advantages (particularly in making visits less stressful for animals because time in the waiting room is minimised and dogs and cats no longer need to be in close proximity).

### **Programme Related Investments**

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

The Statement of Financial Activities for the year is set in the financial statements which accompany this report. A verbal summary of the results and the work of the charity is set out below:

### **Fundraising Activities/Income Generation**

The charity's income was £277,551 (£264,231 in 2019). £139,773 was income from the three charity shops ( £182,712 in 2019). 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.

Trading activities were disrupted due to the shops having to close entirely for the period of national lockdown but the available government business support grants meant that they did not become a drain on branch funds. We are very grateful for the hard work of the staff and volunteers during an extremely stressful year with particular mention of Mike Hewitt, our Retail Area Manager who project-managed the necessary adjustments needed to enable them to re-open safely, Stephen Roberts for checking on conditions at the Bookshop while it had to be closed and Jenny Hoyos for all the plants which she donated to be sold at the shops. We are grateful to all our staff and volunteers for their cheerful willingness to continue working in the uncomfortable conditions required to maintain safety standards.

At the end of 2020 the trustees had to make the difficult decision not to renew the lease of the Newmarket shop, which had been barely breaking even for several years and which was therefore too much of a risk to take on at the same rent for another ten years. We are actively searching for a replacement shop, possibly in Ely.

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.

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

### **Expenditure 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 £53,330 (2019 £52,233) 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 as we feel that any further increase would risk discouraging owners from seeking prompt treatment for their pets.

### **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.

#### **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 £47. 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 pay 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 financial help in most of our Branch area outside office hours although Wood Green Animal Shelters provide some financial support via private vets during their working hours.

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 on the spot. They no longer do this (because people did not pay!) and currently insist that most operations are 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 boarding costs were £9,270 (£14,923 in 2019). 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](mailto: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.

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

### Reserves Policy

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from our charity shops 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).

### Involvement of volunteers and employees and employment of the disabled and minorities The crucial role of volunteers in the work of the branch

<b>Volunteer help for the branch</b>	
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
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
<b>TOTAL</b>	<b>33,330</b>

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 <sup>2</sup>.

Although our ways of volunteering changed during this unusual year, the amount of volunteer time donated to the branch did not in fact change very much because "in-person" activities were largely replaced by virtual ones, such as meetings via video-conference, fundraising using eBay and an online pet show. Although our clinic was entirely closed for 3 months with emergencies only being seen at the Queens Veterinary School Hospital, our clinic volunteers subsequently put in longer hours to accommodate the new appointments-only pattern of working with the reception desk being staffed from 9-12.30 instead of from 9-10.30. Shop volunteers helped in new ways by visiting the shops to check safety and to bring inside any donations which had been abandoned outside the buildings. We are hugely grateful to everyone who cheerfully put up with their regular volunteering routine being changed at short notice

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

- ◆ Equal opportunities policy
- ◆ Volunteers policy
- ◆ Health and Safety policy
- ◆ Fair Disciplinary Policy
- ◆ Safeguarding Policy

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<sup>2</sup> 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.

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.

It will not be a surprise that all three shops were loss-making in 2020 due to the initial closure of non-essential retail from 26th March until 15th June and from 5th November until 2nd December. To safeguard the welfare of our staff and volunteers we chose to close our three shops slightly early (22nd March instead of 26th) to align with the date when Cambridge University staff were told to work from home.

We claimed all the relevant business support grants and furloughed those shop staff who were unable to work, keeping Mike, our Retail Area Manager on flexible furlough with 1 day per week working once that became a possible option. This meant that Mike was able to oversee the necessary health and safety measures to restart the shops once this was permitted and also set up an eBay online sales shop for the branch to ensure some continuing income. In the event, the available business support grants meant that the shop rents and staff salaries were covered so that our retail operations were not a net drain on branch funds and no charitable donations had to be used to support the retail arm.

We were initially very concerned about the risk that customers might never return even after restrictions had been lifted but this proved unfounded and the shops trading activities continued to be healthy during the periods where this was allowed.

Our animal clinic is classified as an essential service so was permitted to open again once modifications had been put in place to ensure potential infection risk could be controlled.

### **Plans for the Future**

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 continue to treat 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.

If you can help please email [info@rspcacambridge.org.uk](mailto:info@rspcacambridge.org.uk)

### **Structure, Governance and Management**

#### **a. Constitution**

The RSPCA Cambridge & 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).

The Branch committee, who are trustees of the branch submit their annual report and financial statements for the year ended 31<sup>st</sup> December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued by the Charity Commission in 2019 in preparing the annual report and financial statements of the charity. As the charity's annual turnover falls below the £500,000 threshold at which statutory audit is required, the accounts have been prepared by Peters Elworthy and Moore to the standard of Independent Examination rather than Audit.

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).

**RSPCA CAMBRIDGE & DISTRICT BRANCH**  
**Trustees' Report**  
**For the year ended 31 December 2020**

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The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity.

b. 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:**

Ms Caitlin Andrews (Resigned 14th December 2020)  
Mrs J. Barber (Homing Co-ordinator)  
Mr Andy Gamlin (Co-opted 14th December 2020)  
Dr S. O'Hanlon (Chair)  
Ms D. Kelly  
Ms R. Mitchell  
Dr R. Rodd (Treasurer)  
Mrs V. Sparks  
Ms Helen Stearn

Note: because of the unusual circumstances of 2020, the branch AGM was held very late (14th December 2020) and took place by videoconference rather than in-person.

**Policies adopted for the induction and training of trustees**

Any branch member who is interested in joining the committee is invited to contact 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 Partnership Manager (BPM), 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.

**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.

The branch committee of trustees is composed of:

1. At least seven trustees elected by vote of branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the committee.

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.

#### **Independent examiner**

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

#### **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. We would also like to make a special mention of help given by Edwina Parker in relation to fundraising and general assistance at the clinic.

#### **Secure Online Donations**

You can now make secure online donations to the branch using your credit card. Visit our website to find the link or search for us on the JustGiving website.

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

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

- ◆ We will *never* refuse to relieve an animal's suffering; however, if the owner is unable or unwilling to pay a reasonable share of the cost of treatment at the University Vet School and associated clinic or at a private veterinary practice and does not provide any proof of low income eligibility and is not prepared to sign the animal over to the RSPCA to be rehomed, then unfortunately euthanasia may be carried out to stop the animal

suffering further

- ◆ If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our eligibility criteria we will do our best to offer transfer of ownership to the branch for rehoming as an alternative to euthanasia.. This is 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 requires payment of the total estimated charge for treatment when an animal is admitted to the hospital from the 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 clinic session because the branch 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 to register their animals — preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly boosters only cost £17 and this relatively small payment will protect from serious diseases and maintain the animal's registration.
- ◆ We expect owners to cooperate 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 for their appointment or open session.
  - 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 which also ensures that the pet is seen at least once every two years to conform with eligibility for treatment.
  - 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 and cause the animal unnecessary suffering.

### **Statement of Trustees' Responsibilities**

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate 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.

### **On behalf of the Board**

Dr R Rodd  
Treasurer



Date: 25/06/2021

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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 2020.

**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 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 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.

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.

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.

Signed: *Judith Coplewe.*

Dated: *29 June 2021*

**Mrs J Coplewe FCA**  
**Peters Elworthy & Moore**  
Chartered Accountants  
Cambridge

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>INCOME FROM:</b>					
Donations and legacies	2	37,647	(7,460)	30,187	42,079
Charitable activities	3	21,667	-	21,667	39,440
Other trading activities	4	139,773	-	139,773	182,712
Other income	5	85,924	-	85,924	-
<b>TOTAL INCOME</b>		<b>285,011</b>	<b>(7,460)</b>	<b>277,551</b>	264,231
<b>EXPENDITURE ON:</b>					
Raising funds	6	174,918	-	174,918	178,284
Charitable activities	7	81,035	-	81,035	85,287
<b>TOTAL EXPENDITURE</b>		<b>255,953</b>	<b>-</b>	<b>255,953</b>	263,571
<b>NET MOVEMENT IN FUNDS</b>		<b>29,058</b>	<b>(7,460)</b>	<b>21,598</b>	660
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		295,378	7,460	302,838	302,178
Net movement in funds		29,058	(7,460)	21,598	660
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>324,436</b>	<b>-</b>	<b>324,436</b>	302,838

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 29 form part of these financial statements.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

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	Note	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	10	<b>92,929</b>	93,890
		<b>92,929</b>	93,890
<b>CURRENT ASSETS</b>			
Stocks	11	<b>564</b>	509
Debtors	12	<b>18,181</b>	30,139
Cash at bank and in hand		<b>247,231</b>	213,920
		<b>265,976</b>	244,568
Creditors: amounts falling due within one year	14	<b>(14,469)</b>	(15,620)
<b>NET CURRENT ASSETS</b>		<b>251,507</b>	228,948
Provisions for liabilities	15	<b>(20,000)</b>	(20,000)
<b>NET ASSETS</b>		<b>324,436</b>	302,838
<b>CHARITY FUNDS</b>			
Restricted funds	16	-	7,460
Unrestricted funds	16	<b>324,436</b>	295,378
<b>TOTAL FUNDS</b>		<b>324,436</b>	302,838

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Dr R Rodd, Honorary Treasurer**

Date: 25/06/2021

The notes on pages 16 to 29 form part of these financial statements.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. ACCOUNTING POLICIES

##### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (second edition of the Charities SORP October 2019, effective 1 January 2019).

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 second edition of the Charities SORP (FRS 102) October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RSPCA Cambridge & District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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, including the impact of Covid-19 and have 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 a 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 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.

##### 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. ACCOUNTING POLICIES (CONTINUED)

##### 1.5 EXPENDITURE (CONTINUED)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

##### 1.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

###### 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 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 property	- 2% straight line
Short-term leasehold property	- over length of lease
Office equipment	- 25% straight line

##### 1.7 OPERATING LEASES

Rentals paid 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.

##### 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.

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1. ACCOUNTING POLICIES (CONTINUED)

##### 1.11 LIABILITIES

Liabilities and provisions 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

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	6,040	(7,460)	<b>(1,420)</b>	5,500
Legacies	8,016	-	<b>8,016</b>	9,950
Grants	23,591	-	<b>23,591</b>	26,629
	<u>37,647</u>	<u>(7,460)</u>	<u><b>30,187</b></u>	<u>42,079</u>
TOTAL 2019	<u>42,079</u>	<u>-</u>	<u>42,079</u>	

During the year, unspent restricted donations of £7,460, which had previously been received from the RSPCA Regional Fund were returned to them to be utilised elsewhere within the organisation.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Adoptions	1,270	<b>1,270</b>	2,050
Clinic fees	20,397	<b>20,397</b>	37,390
<b>TOTAL 2020</b>	<u>21,667</u>	<u><b>21,667</b></u>	<u>39,440</u>
TOTAL 2019	<u>39,440</u>	<u>39,440</u>	

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Shop income	139,773	<b>139,773</b>	182,712
TOTAL 2019	<u>182,712</u>	<u>182,712</u>	

In 2020 shop expenditure was £174,918, resulting in a net deficit from trading activities of £35,145 (2019: net income of £4,428).

**5. OTHER INCOME**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Coronavirus Support Scheme	65,334	<b>65,334</b>	-
Coronavirus Job Retention Scheme	20,590	<b>20,590</b>	-
	<u>85,924</u>	<u><b>85,924</b></u>	<u>-</u>

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## RSPCA CAMBRIDGE & DISTRICT BRANCH

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 5. OTHER INCOME (CONTINUED)

Income from the Coronavirus Job Retention Scheme was received for furloughed workers. This was spent on staff wages and salaries.

The grants of £65,334 received from Cambridge County Council and West Suffolk Council was from the Coronavirus Support Scheme. It was given without restrictions on use, to support the charity during the pandemic. There were no conditions attached to the income.

#### 6. EXPENDITURE ON RAISING FUNDS

##### OTHER TRADING EXPENSES

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Shop expenditure	92,907	<b>92,907</b>	110,168
Shop staff costs	82,011	<b>82,011</b>	68,116
	<u>174,918</u>	<u><b>174,918</b></u>	<u>178,284</u>
TOTAL 2019	<u>178,284</u>	<u>178,284</u>	

#### 7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Expenditure on charitable activities	<u>64,008</u>	<u>17,027</u>	<u><b>81,035</b></u>	<u>85,287</u>
TOTAL 2019	<u>68,589</u>	<u>16,698</u>	<u>85,287</u>	

In 2020 and 2019 all expenditure on charitable activities was unrestricted.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**Analysis of direct costs**

	<b>Activities 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Clinic consumables	1,408	<b>1,408</b>	1,433
Veterinary fees, vaccines and microchips	26,369	<b>26,369</b>	26,110
Boarding and homing expenses	9,270	<b>9,270</b>	14,923
University of Cambridge: fee for staff at clinic	26,961	<b>26,961</b>	26,123
	<u>64,008</u>	<u><b>64,008</b></u>	<u>68,589</u>
TOTAL 2019	<u>68,589</u>	<u>68,589</u>	

**Analysis of support costs**

	<b>Activities 2020 £</b>	<b>Total funds 2020 £</b>	Total funds 2019 £
Depreciation	1,377	<b>1,377</b>	1,360
Rates and water	1,603	<b>1,603</b>	1,551
Light and heat	2,875	<b>2,875</b>	2,584
Telephone	688	<b>688</b>	716
Sundries	2,668	<b>2,668</b>	3,940
Cleaning	2,338	<b>2,338</b>	2,817
Repairs and maintenance	-	-	210
HR and shop support (including Covid-19 items)	1,583	<b>1,583</b>	-
Independent examination and accountancy fees (governance)	3,895	<b>3,895</b>	3,520
	<u>17,027</u>	<u><b>17,027</b></u>	<u>16,698</u>
TOTAL 2019	<u>16,698</u>	<u>16,698</u>	

**8. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £1,365 (2019 - £1,325), and accountancy fees of £2,530 (2019 - £2,195).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEE RUMERATION AND EXPENSES**

	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
Wages and salaries	<b>79,356</b>	66,440
Social security costs	<b>1,227</b>	960
Contribution to defined contribution pension schemes	<b>1,428</b>	716
	<b>82,011</b>	68,116

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

	<b>2020</b>	2019
	<b>No.</b>	<b>No.</b>
Charity shops	<b>5</b>	4

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

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 (2019 £NIL).

During the year, no Trustees received reimbursement of expenses or had expenses paid directly to a third party on their behalf (2019 £NIL).

In 2020 one Trustee made donations to the charity totalling £120 (2019: one Trustee donated £120).

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Short-term leasehold property £	Office equipment £	Total £
<b>COST OR VALUATION</b>				
At 1 January 2020	130,000	41,380	7,410	178,790
Additions	-	-	416	416
At 31 December 2020	<u>130,000</u>	<u>41,380</u>	<u>7,826</u>	<u>179,206</u>
<b>DEPRECIATION</b>				
At 1 January 2020	36,110	41,380	7,410	84,900
Charge for the year	1,360	-	17	1,377
At 31 December 2020	<u>37,470</u>	<u>41,380</u>	<u>7,427</u>	<u>86,277</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>92,530</u>	<u>-</u>	<u>399</u>	<u>92,929</u>
At 31 December 2019	<u>93,890</u>	<u>-</u>	<u>-</u>	<u>93,890</u>

Included in land and buildings is freehold land with an estimated cost of £62,000 (2019 £62,000), which is not depreciated.

**11. STOCKS**

	2020 £	2019 £
Goods for resale	<u>564</u>	<u>509</u>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**12. DEBTORS**

	<b>2020</b>	2019
	£	£
<b>DUE WITHIN ONE YEAR</b>		
Trade debtors	<b>701</b>	-
Other debtors	<b>3,787</b>	11,327
Prepayments	<b>13,693</b>	18,812
	<b>18,181</b>	30,139

**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.

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RSPCA CAMBRIDGE & DISTRICT BRANCH

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	6,241	7,643
Other taxation and social security	1,233	1,022
Other creditors	6,995	6,955
	<u>14,469</u>	<u>15,620</u>

In 2020 creditors included amounts due to the University of Cambridge totalling £2,950 (2019: £6,565) and amounts due for boarding, homing and veterinary fees totalling £1,404 (2019 £1,079).

15. PROVISIONS

	Dilap- idations £
At 1 January 2020 and 31 December 2020	<u>20,000</u>
	<u>20,000</u>

**RSPCA CAMBRIDGE & DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**16. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	295,378	285,011	(255,953)	324,436
<b>RESTRICTED FUNDS</b>				
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>(7,460)</u>	<u>-</u>	<u>-</u>
<b>TOTAL OF FUNDS</b>	<b><u>302,838</u></b>	<b><u>277,551</u></b>	<b><u>(255,953)</u></b>	<b><u>324,436</u></b>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>UNRESTRICTED FUNDS</b>				
General Funds	294,718	264,231	(263,571)	295,378
<b>RESTRICTED FUNDS</b>				
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>
<b>TOTAL OF FUNDS</b>	<b><u>302,178</u></b>	<b><u>264,231</u></b>	<b><u>(263,571)</u></b>	<b><u>302,838</u></b>

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**16. STATEMENT OF FUNDS (CONTINUED)**

The restricted funds relate to specific purposes as set out above. There has been little movement on these funds in recent year and during 2020 the unspent amount was paid back to the RSPCA Regional Fund.

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	92,929	<b>92,929</b>
Current assets	265,976	<b>265,976</b>
Creditors due within one year	(14,469)	<b>(14,469)</b>
Provisions for liabilities and charges	(20,000)	<b>(20,000)</b>
<b>TOTAL</b>	<u>324,436</u>	<u><b>324,436</b></u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD**

	<b>Unrestricted funds (as restated) 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	93,890	-	93,890
Current assets	237,108	7,460	244,568
Creditors due within one year	(15,620)	-	(15,620)
Provisions for liabilities and charges	(20,000)	-	(20,000)
<b>TOTAL</b>	<u>295,378</u>	<u>7,460</u>	<u><b>302,838</b></u>

**18. 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 £1,428 (2019 - £960). Contributions totalling £NIL (2019 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

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**RSPCA CAMBRIDGE & DISTRICT BRANCH**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**19. OPERATING LEASE COMMITMENTS**

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Not later than 1 year	<b>55,499</b>	78,310
Later than 1 year and not later than 5 years	<b>195,457</b>	214,289
Later than 5 years	<b>105,750</b>	142,417
	<b>356,706</b>	435,016

**20. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the current or previous year, other than those disclosed in note 9.