
RSPCA CAMBRIDGE & DISTRICT BRANCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

RSPCA CAMBRIDGE & DISTRICT BRANCH

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RSPCA CAMBRIDGE & DISTRICT BRANCH

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

Trustees

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)

**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>

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 31st 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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

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

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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

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

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

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

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
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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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.

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

**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

RSPCA CAMBRIDGE & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:				
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
TOTAL INCOME		491,622	491,622	271,630
EXPENDITURE ON:				
Raising funds	6	165,893	165,893	159,721
Charitable activities	7	170,727	170,727	130,273
TOTAL EXPENDITURE		336,620	336,620	289,994
NET MOVEMENT IN FUNDS		155,002	155,002	(18,364)
RECONCILIATION OF FUNDS				
Total funds brought forward		306,072	306,072	324,436
Net movement in funds		155,002	155,002	(18,364)
TOTAL FUNDS CARRIED FORWARD		461,074	461,074	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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

BALANCE SHEET
AS AT 31 DECEMBER 2022

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Shop income	243,474	243,474	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).

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

5. OTHER INCOME

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

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

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

ANALYSIS OF DIRECT COSTS

	Total funds 2022 £	Total funds 2021 £
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
	<u> </u>	<u> </u>
	143,420	111,115
	<u> </u>	<u> </u>

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	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
	27,307	19,158

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).

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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

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

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

	2022	2021
	No.	No.
Charity shops	5	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).

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

10. TANGIBLE FIXED ASSETS

	Freehold property £	Short-term leasehold property £	Plant and machinery £	Office equipment £	Total £
COST OR VALUATION					
At 1 January 2022	130,000	41,380	-	7,826	179,206
Additions	-	4,368	5,480	-	9,848
At 31 December 2022	130,000	45,748	5,480	7,826	189,054
DEPRECIATION					
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	40,190	41,380	91	7,635	89,296
NET BOOK VALUE					
At 31 December 2022	89,810	4,368	5,389	191	99,758
At 31 December 2021	91,170	-	-	295	91,465

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

11. STOCKS

	2022 £	2021 £
Goods for resale	935	163

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

12. DEBTORS

	2022	2021
	£	£
DUE WITHIN ONE YEAR		
Other debtors	15,521	5,973
Prepayments	14,853	13,062
	30,374	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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. PROVISIONS

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

STATEMENT OF FUNDS - PRIOR YEAR

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

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	99,758
Current assets	401,516	401,516
Creditors due within one year	(15,832)	(15,832)
Provisions for liabilities and charges	(24,368)	(24,368)
TOTAL	461,074	461,074

RSPCA CAMBRIDGE & DISTRICT BRANCH

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

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)
TOTAL	306,072	306,072

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
	251,077	301,207

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.