

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
NORWICH & MID-NORFOLK BRANCH**

CG LEE Limited
Chartered Certified Accountants
Statutory Auditors
Ingram House
Meridian Way
Norwich
Norfolk
NR7 0TA

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
NORWICH & MID-NORFOLK BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2015**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
NORWICH & MID-NORFOLK BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Branch are to promote the work and objectives of the Society in the Branch area, that is the use of all lawful means to prevent cruelty, promote kindness and alleviate suffering of animals.

Animals taken into our care for rehoming are assessed, receive veterinary treatment (where necessary), vaccinations, neutering and micro-chipping. This work helps to control the incidence and spread of disease and suffering and promotes responsible pet ownership. We rehome animals in need for a reasonable adoption fee to people willing and able to have a companion animal. Our policy of asking for a fee for our animals aims to highlight the on-going commitment of pet ownership. A home visit is carried out for all the dogs and most cats that we rehome, as it would not be in the best interests of the animals, and therefore fall outside our objectives, to rehome to those who do not meet our rehoming criteria. Whilst we recognise that companion animals provide very real benefits to people's health, we consider the rehoming side as secondary to the main charitable aim of reducing animal suffering.

The Society's Inspectorate (as well as providing 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 of cruelty, and is part of the RSPCA objectives and promotes humane sentiments towards animals. We directly support our local Inspectorate by prioritising the spaces we have for animals the Inspectorate acquire through abandonment or mistreatment. Where funds permit, we assist animals owned by members of the general public whose owners have suffered ill health, financial difficulties or passed away. Whenever possible we take in animals that the public are no longer able to care for.

The Trustees have reviewed the outcomes and achievements of our activities for the year to ensure that they remain focused on our aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Volunteers

We provide many varied volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, home visiting, charity shop work, and animal care related roles. This benefits local people by providing the opportunity of work which is rewarding and fulfilling and helps people build confidence, especially if they are out of work or have lost their job.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As in previous years, the demand for the Branch's services has continued to grow. The Branch is keen to maintain, and indeed expand, its services but this can only be achieved with a commensurate increase in income and effective control of costs.

During 2015, the Branch continued its tireless work to improve the welfare of local animals, especially those brought into Branch care by the RSPCA Inspectorate team, animals that have often been abused, neglected or cruelly treated.

Rehoming and veterinary vouchers

During 2015, we rehomed 65 cats and 33 dogs. As part of the Branch's effort to continually promote the importance of neutering and micro-chipping, we ensure all animals adopted from us are neutered and chipped. In 2015, we micro-chipped 61 cats and 19 dogs and neutered 64 cats and 19 dogs. The branch also has a means tested neutering voucher scheme.

The Branch continued to offer its Treat & Leave and Treat & Transfer financial assistance schemes, available to members of the public on means tested basis. Responsible owners who are unable to meet emergency and/or welfare treatment of their animal are given financial assistance, the animal remaining with the family (when in the animal's best interest to do so). Assistance is assessed on a case by case basis. The Branch has tighter control of its funds and the animal receives the necessary veterinary treatment, sometimes preventing it being put to sleep. This year the Branch spent £1,025 on Treat & Leave and £215 on Treat & Transfer.

An additional £1,412 was spent on neutering local cats and £1,848 on dogs.

Stringent rehoming procedures are in place with pre and post adoption home visits carried out by an enthusiastic team of volunteers.

We have a dedicated volunteer foster team who foster dogs and cats. They provide a lifeline for animals finding the kennel or cattery environment difficult and stressful, especially if they are pregnant, elderly or unwell.

We respond to enquiries both directly from the public and via the Society's National Call Centre. We offer free animal advice to people who call our Animal Centre, thus helping the local community.

We support the National Society, other branches and local animal welfare charities carrying out home visits, swapping and transferring animals for rehoming with other branches.

Education & advice

The Branch is dedicated to providing animal welfare education within our Branch area through our website, information leaflets, pet advice, community days and talks to both adults and children. We are very grateful to June Jarvis and Linda Sayer, our highly enthusiastic Education Volunteers, who give so much of their time giving educational talks to many local groups and schools. They have attended training under National's Ambassador Scheme.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Voluntary income

Various collections were supported by our loyal volunteers and held at garden centres, supermarkets and in the city and town centres including Norwich, Wymondham, Cromer, and Holt. RSPCA week also raised significant funds. The Team from RSPCA National ran a successful Big Walkies event for the Branch with over 100 dogs taking part and £2,000 raised. Trustees sold Christmas cards and calendars, raising an additional £100. The Retail Development Manager entered our branch into Hellesdon Co-op token charity giving, winning £500. The Branch held its third Santa Paws event at The Forum which was a great way to meet the public and promote neutering and the forthcoming Microchipping law in April 2016.

We had lots of fundraising help from individuals and groups who took part in a skydive, running a marathon, head shave, psychic medium night, non uniform day, bring and buy sale, and dog photo competition. Volunteers from Brandbank joined RSPCA staff and one of the dogs in our care, visiting local businesses selling cupcakes. This raised £200. We have a very loyal group of volunteers but, like all charities need to expand this in order to compete in the charity market place.

Shop Fundraising

Our shops have been very involved with fundraising this year, running a variety of events themselves which included cake sales and street collections starting in May with Wymondham's cake sale raising £150. RSPCA week 1- 7 June saw themed windows, street collections, animal cup cake sales and homemade dog treats. Sheringham shop staff and trustees manned a stall at Weybourne Dog Show and raised £300. Attleborough shop ran a Fashion Show in September raising £780. Magdalen Street shop ran a huge tombola at the Magdalen Street Festival raising £190. All market town shops participated in their towns' Christmas tree festivals to raise awareness about our branch activity.

Shops - Ebay

Sheringham shop recruited a volunteer with collectibles knowledge which has raised a lot of money as we identify items to sell on Ebay. All shops now send their collectibles to Sheringham for Ebay assessment and this has Attleborough shop identified some Nanking china which was sold for £800.

Fundraising trading

Following on from the increased surplus in 2014, it was recognised that cost-control and operational efficiencies could be further improved and potential revenue generation had not been maximised. The focus of the Retail Development Manager was to motivate and empower staff through focused strategy and instilling a commercial awareness in both staff and volunteers. Centralising ordering and suppliers has saved on delivery costs and also helped control spending generally. The result has been a record year of profit for the shops, increasing to £158,000 - in spite of some challenging maintenance issues and road closures which affected sales.

Gift Aid focus and increased training helped raise the yearly average from 17% to 22%, netting approximately £30,000 in Gift Aid income.

Following continued difficulties in trading and despite a sterling effort by the staff there, it was decided to close the Fakenham shop in November.

FINANCIAL REVIEW

Investment policy

We confirm that all investments, both present and future, have been or will be acquired in accordance with the powers available to the trustees.

Reserves policy

The branch currently has sufficient obtainable assets to support the immediate day-to-day financial needs of the branch for approximately ten months.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

FINANCIAL REVIEW
2015 financial overview

The activities of the Charity have resulted in a net income of £17,110 (2014 - £6,522) which is considered satisfactory in the current climate and an improvement over the previous year. The gain of £53,014 on the disposal of the Barrack Street property is included within the surplus.

The total income for the branch was £669,665 (2014 - £747,702) with main sources of income being our charity shops and legacies. Income from legacies was £45,776 (2014 - £223,331), a reduction of £177,555, due to the decreasing number of higher value legacies being left to the branch.

The total income from our charity shops was £502,028 (2014 - £451,066), an increase of £50,245 (11%) compared to the previous year.

Other sources of income from charitable activities and generating funds include fundraising, animal rehoming and donations which total £63,258 (2014 - £67,974). The Branch's fundraising and awareness activities are ongoing.

In recent years the Branch has restructured to reduce its fixed costs to a level commensurate with its self-generated income. This year it has made a surplus despite its legacy income reducing by £177,000. The trustees continue with their aim of raising additional income from other sources.

Total resources expended in the year were £652,555 (2014 - £741,150) which in part reflects the benefit of reduced fixed costs. The successful containment of costs remains a key priority for the charity.

The sale of Barrack Street in the year for proceeds of £380,198 led to a gain on disposal of £53,014. The trustees have committed to ring-fencing a minimum of 90% of these proceeds (£342,180) for the long term benefit of animal welfare within the Branch area. By agreeing to this the trustees have committed to working with the National Society and regional staff to increase the amount of support provided to the local inspectorate.

The trustees have also committed to significantly increasing the intake and rehoming of cats. The Branch will receive regional support to identify all options for consideration to achieve this commitment.

At the year-end the net assets of the Charity were £1,172,501 (2014 - £1,142,092) providing a firm foundation upon which the charity can continue to move forward.

GOING CONCERN

The Branch has adequate financial and cash reserves to meet its day to day funding requirements.

In assessing the appropriateness of the going concern assumption, the trustees have prepared forecasts covering the period to 31 December 2016 and have considered any uncertainties in relation to income and expenditure. Although this does not cover a period of 12 months from the date of signing the accounts, the trustees will instigate various operating and strategic measures to address the net outgoing resources before legacies of the Branch, after consultation with the National Society.

The Branch currently operates from a private board facility at New Costessey, Norwich. This lease agreement is for a 24 month period from 27 January 2016 and therefore have secured facilities for the next 12 months.

The trustees have therefore concluded that it is appropriate for the financial statements to be prepared on a going concern basis.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

FUTURE PLANS

The trustees have streamlined the finances, organisation and staffing of the branch which has impacted the number of animals we have been able to assist this year. The restructure is complete and the branch is now in a position to increase its animal welfare activities in the coming year.

The trustees are aware of the necessity to increase other sources of income, raise awareness of the work of the branch and its independent charitable status. New Branch and Legacy leaflets will enable mail shots to targeted sectors to promote legacies in the future. The Trustees recognise the importance of communication and education through social media and an effective website and are keen to develop these areas.

Building communication networks with other animal welfare organisations and professionals to work together to educate and deliver animal welfare, through the Neutering Action Group, Norwich Best for Pets and building links with veterinary practices.

The Trustees are committed to increasing efficiency and reducing costs and are constantly reviewing procedures to this end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Norwich and Mid-Norfolk Branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) is a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) that operates in accordance with the regulations and policies of the National Society, carrying out its direct animal welfare work in the branch area. The area covered reaches from Cromer and Sheringham in the north to Diss and Thetford in the south.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustee are elected annually at the Annual General Meeting and are drawn from individuals who have been members of the Branch for at least three months.

Trustees are appointed from the membership of the RSPCA National Society. Potential trustees are interviewed and have to attend at least three meetings before being voted onto the Committee. Induction training is carried out by the National Society's Branch Support Specialist.

One of the most valuable methods of training is to visit other branches and observe their operations. Attendance at Regional Board Meetings and the East Anglian Animal Welfare Group is also beneficial and assists with building a network of colleagues. Involvement in one of the sub-committees or one of the many aspects of the Branch, such as fundraising or animal care, gives the trustees a greater depth of knowledge and understanding.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The National Society

The National Society was founded in 1824 and was granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created by the Royal Society for the Prevention of Cruelty of Animals Act 1932; the work of the Society is governed by the RSPCA Act and by the rules of the Society.

Membership of the Society is by subscription and may be on a life, annual or junior basis.

The Society is managed by an elected Council who, subject to the rules, control the affairs, funds, property, and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, two regional headquarters and branches.

The Branch

A Committee, elected at the AGM, governs each Branch. Members of the committee are the trustees of the Branch and they have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives and charity shops in Attleborough, Cromer, Sheringham, Fakenham (closed 7 November 2015), Norwich Magdalen Street, Norwich Queens Road, and Wymondham. The trustees hold monthly management meetings.

The day-to-day running of the cattery and boarding kennels at a privately run kennels is delegated to the Animal Care Manager supported by a Deputy Manager and a team of part-time Animal Care Assistants. There is also additional expertise provided by a part-time dog behaviourist. Shop management is delegated to the individual shop managers, overseen by the Retail Development Manager. Branch finances are managed by the Finance Manager who are assisted by a Finance Assistant. The Animal Care Manager, Retail Development Manager and Finance Manager report directly to the Branch Executive who reports to the trustees.

In 2015 we had the following full-time employees: Branch Executive, Retail Development Manager, Animal Care Manager, Animal Care Deputy Manager and Seven Shop Managers. Part-time employees comprised a Finance Manager, Finance Assistant, Four Animal Care Assistants, Seven Deputy Shop Managers and the Shops Van Driver. A Dog Behaviourist is also employed one day at week at the kennels.

Full-time Managers and part-time Deputy Managers are employed at all of our shops. They are assisted by a team of volunteers.

The money generated from the shops is a vital part of our income and we are sincerely grateful for all the donations that are taken to the shops by the public, however large or small, and to our enthusiastic shop volunteers.

Staff development

The Trustees are committed to the training of staff to improve the skills and qualifications of employees both for career satisfaction and progression and to ensure that we provide the best animal care.

Several members of the Animal Care Team have completed further animal care related courses throughout 2015, including Handling & Restraint, Dog Assessment and Dog Aggression. The Branch's Dog Behaviourist also provides on-the-job training at the kennels. This training will help to improve knowledge and confidence and ultimately, the welfare of the animals that pass through our care.

Shop Managers attended Gift Aid sign up training by Azurri and Fire Safety & Extinguisher operation training by North Walsham Fire & Safety. Deputy Managers attended Finance paperwork completion and Gift Aid paperwork and sign up process training. An online PAT testing course was also taken and passed by a member of staff.

Health & Safety Audit - The Branch Executive and Retail Development Manager completed a full Health & Safety audit in 2015 and found all shops compliant with just a few outstanding maintenance issues. All managers are now fully competent to run full audits/interim checks on Health & Safety and Fire Safety each year.

The Finance Manager and Finance Assistant attended Azurri Gift Aid Training, Price Bailey SORP and General charity training days, Dog Law Seminar and Cat First Aid training.

Related parties

Related parties consist of the National Society (the RSPCA itself), and its commercial trading department, RSPCA Trading Limited.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206629

ROYAL SOCIETY FOR THE PREVENTION OF
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NORWICH & MID-NORFOLK BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

William Frost Way
New Costessey
Norwich
Norfolk
NR5 0JS

Trustees

Mr J Pinnington
Mrs J Pinnington
Mrs W Dowding
Mrs J Parkhouse
Mr D Jarrel
Mrs S O'Connor
Mrs P McGrath - resigned 25.1.15
Mrs S Brockhurst - appointed 2.6.15

Auditors

CG LEE Limited
Chartered Certified Accountants
Statutory Auditors
Ingram House
Meridian Way
Norwich
Norfolk
NR7 0TA

Investment adviser

Rathbone Greenbank Investments
10 Queen Square
Bristol
BS1 4NT

Bankers

HSBC Bank PLC
1 Mount Street
Diss
Norfolk
IP22 3QD

CafCash Limited
PO Box 289
West Malling
Kent
ME19 4TA

The Cooperative Bank PLC
69 London Street
Norwich
NR2 1HT

AUDITORS

CG LEE Limited have indicated their willingness to continue in office and a resolution concerning their appointment will be proposed at the Annual General Meeting.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
NORWICH & MID-NORFOLK BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 board of trustees on 27 June 2016 and signed on its behalf by:

Mrs W Dowding - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
NORWICH & MID-NORFOLK BRANCH**

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Norwich & Mid-Norfolk Branch for the year ended 31 December 2015 on pages ten to nineteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page eight, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2015 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

CG LEE Limited
Chartered Certified Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Ingram House
Meridian Way
Norwich
Norfolk
NR7 0TA

27 June 2016

**ROYAL SOCIETY FOR THE PREVENTION OF
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 Unrestricted fund £	2014 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	93,812	267,474
Charitable activities	5		
Rehoming		13,049	20,678
Clinic & veterinary vouchers		1,272	2,215
Education & advice		901	938
Other trading activities	3	502,028	451,066
Investment income	4	5,589	5,331
Other income	6	53,014	-
Total		669,665	747,702
EXPENDITURE ON			
Raising funds	7	370,274	354,450
Charitable activities	8		
Rehoming		175,106	220,989
Clinic & veterinary vouchers		(909)	(115)
Education & advice		44	-
Governance costs		108,040	165,826
Total		652,555	741,150
NET INCOME		17,110	6,552
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		14,000	-
Gains/(losses) on investment assets		(701)	5,369
Net movement in funds		30,409	11,921
RECONCILIATION OF FUNDS			
Total funds brought forward		1,142,092	1,130,171
TOTAL FUNDS CARRIED FORWARD		1,172,501	1,142,092

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**BALANCE SHEET
AT 31 DECEMBER 2015**

	Notes	£	2015 Unrestricted fund £	2014 Total funds £
FIXED ASSETS				
Tangible assets	14		32,442	391,943
Investments				
Investments	15		191,231	193,757
Investment property	16		164,000	150,000
			387,673	735,700
 CURRENT ASSETS				
Stocks	17		5,412	11,217
Debtors	18		27,833	110,383
Cash at bank and in hand			825,801	433,438
			859,046	555,038
 CREDITORS				
Amounts falling due within one year	19		(74,218)	(148,646)
			784,828	406,392
 NET CURRENT ASSETS				
			1,172,501	1,142,092
 TOTAL ASSETS LESS CURRENT LIABILITIES				
			1,172,501	1,142,092
 NET ASSETS				
			1,172,501	1,142,092
 FUNDS	21			
Unrestricted funds			1,172,501	1,142,092
 TOTAL FUNDS				
			1,172,501	1,142,092

The financial statements were approved by the Board of Trustees on 27 June 2016 and were signed on its behalf by:

Mrs W Dowding -Trustee

Mrs S O'Connor -Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
NORWICH & MID-NORFOLK BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Equipment	- 25% on cost and 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

Assets are capitalised where the purchase price exceeds £300.

Freehold land is not depreciated.

Investment property

The investment property is shown at its most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to the Statement of Financial Activities as an unrealised gain or loss.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Investments

Investments are shown at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

2. DONATIONS AND LEGACIES

	2015 £	2014 £
Fundraising & sponsored events	17,213	11,633
Donations & collecting boxes	30,823	32,510
Legacies	45,776	223,331
	<u>93,812</u>	<u>267,474</u>

At the year-end, the charity had been notified of legacies estimated at £516,086 (2014 - £3,000) which had not yet met the conditions required to be recognised as receivable.

This figure is made up largely of one legacy that has an estimated value of £476,000.

3. OTHER TRADING ACTIVITIES

	2015 £	2014 £
Charity shop income	<u>502,028</u>	<u>451,066</u>

4. INVESTMENT INCOME

	2015 £	2014 £
Investment income	<u>5,589</u>	<u>5,331</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2015 £	2014 £
Adoption & acceptance fee income	Rehoming	13,049	20,678
Micro-chipping income	Clinic & veterinary vouchers	32	103
Clinic charges income	Clinic & veterinary vouchers	31	1,046
HQ income	Clinic & veterinary vouchers	1,209	1,066
Subscription fee income	Education & advice	901	938
		<u>15,222</u>	<u>23,831</u>

6. OTHER INCOME

	2015 £	2014 £
Gain on sale of tangible fixed assets	53,014	-

This gain consists of the profit made on the sale of the Barrack Street property and the associated Fixtures and Fittings.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

7. RAISING FUNDS

Raising donations and legacies

	2015 £	2014 £
Staff costs	-	5,466
Telephone	402	550
Repairs & maintenance	-	523
Travelling	-	93
Other office costs	3,289	10,340
Premises expenses	1,574	2,315
	<u>5,265</u>	<u>19,287</u>

Other trading activities

	2015 £	2014 £
Purchases	22,527	29,157
Staff costs	194,488	157,628
Other operating leases	100,528	99,513
Rates & water	3,952	4,359
Light & heat	9,631	9,390
Repairs & maintenance	2,360	1,287
Insurance	1,846	1,832
Travelling	4,585	4,707
Telephone	2,418	2,352
Other office costs	13,251	13,073
Professional fees	-	2,240
Depreciation	7,598	8,777
	<u>363,184</u>	<u>334,315</u>

Investment management costs

	2015 £	2014 £
Portfolio management	<u>1,825</u>	<u>848</u>

Aggregate amounts	<u>370,274</u>	<u>354,450</u>
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8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 9) £	Totals £
Rehoming	175,106	-	175,106
Clinic & veterinary vouchers	(909)	-	(909)
Education & advice	44	-	44
Governance costs	-	108,040	108,040
	<u>174,241</u>	<u>108,040</u>	<u>282,281</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

9. SUPPORT COSTS

	Governance costs £ <u>108,040</u>
Governance costs	

Support costs, included in the above, are as follows:

Governance costs

	2015	2014
	Governance costs	Total activities
	£	£
Wages	57,640	110,382
Premises costs	12,908	23,148
Audit fees	2,950	2,950
Legal & Professional fees	15,299	9,354
Other financial costs	8,184	7,390
Depreciation	11,059	10,929
Loss on sale of tangible fixed assets	-	1,673
	<u>108,040</u>	<u>165,826</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014 .

Trustees' expenses

Trustees were reimbursed expenses of £250 during the year (2014 - £359).

11. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	<u>310,562</u>	<u>342,523</u>

The average monthly number of employees during the year was as follows:

	2015	2014
Management & administration	4	5
Charity shops	13	13
Rehoming	5	5
	<u>22</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

No employee earned remuneration greater than £60,000 per annum either this year or in the previous year.

Volunteer time is not quantified in the financial statements as it is impossible to reflect accurately.

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	267,474
Charitable activities	
Rehoming	20,678
Clinic & veterinary vouchers	2,215
Education & advice	938
Other trading activities	451,066
Investment income	5,331
Total	747,702
 EXPENDITURE ON	
Raising funds	354,450
Charitable activities	
Rehoming	220,989
Clinic & veterinary vouchers	(115)
Governance costs	165,826
Total	741,150
 NET INCOME	 6,552
Other recognised gains/(losses)	
Gains/(losses) on investment assets	5,369
Net movement in funds	11,921
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,130,171
 TOTAL FUNDS CARRIED FORWARD	 1,142,092

13. ANALYSIS OF RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Depreciation £	2015 £	2014 £
Cost of generating funds					
- Cost of generating volunteering income	-	5,265	-	5,265	19,287
- Fundraising trading	194,488	161,098	7,598	363,184	334,315
- Investment management costs	-	1,825	-	1,825	848
Charitable activities					
- Rehoming	58,434	115,767	905	175,106	220,989
- Clinic & veterinary vouchers	-	(909)	-	(909)	(115)
- Education & advice	-	44	-	44	-
Support costs	57,640	39,341	11,059	108,040	165,826
	310,562	322,431	19,562	652,551	830,055
	310,562	322,431	19,562	652,551	830,055

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2015	495,893	23,209	123,909	8,295	651,306
Disposals	(495,893)	-	(25,297)	-	(521,190)
At 31 December 2015	<u>-</u>	<u>23,209</u>	<u>98,612</u>	<u>8,295</u>	<u>130,116</u>
DEPRECIATION					
At 1 January 2015	149,740	12,684	88,644	8,295	259,363
Charge for year	7,991	2,244	9,325	-	19,560
Eliminated on disposal	(157,731)	-	(23,518)	-	(181,249)
At 31 December 2015	<u>-</u>	<u>14,928</u>	<u>74,451</u>	<u>8,295</u>	<u>97,674</u>
NET BOOK VALUE					
At 31 December 2015	<u>-</u>	<u>8,281</u>	<u>24,161</u>	<u>-</u>	<u>32,442</u>
At 31 December 2014	<u>346,153</u>	<u>10,525</u>	<u>35,265</u>	<u>-</u>	<u>391,943</u>

Cost at 31 December 2015 is represented by:

	Freehold property £
Cost	630,578
Valuation in 2012	(134,685)
Disposal	(495,893)
	<u>-</u>

If the freehold property had not been revalued, it would have been included at the following historical cost:

	2015 £	2014 £
Cost	<u>-</u>	<u>630,578</u>
Aggregate depreciation	<u>-</u>	<u>155,128</u>

The freehold property was professionally valued on an open market basis in May 2012 by Arnolds Keys.

15. FIXED ASSET INVESTMENTS

Valuation movements:

	2015 £	2014 £
Opening market value	193,757	189,237
Acquisitions at cost	32,457	3,624
Bank movements	4,152	(2,639)
Disposals at opening book value	(39,916)	(161)
Unrealised Gains/(losses) on revaluations	781	3,696
Closing market value	<u>191,231</u>	<u>193,757</u>
Closing historical cost	<u>156,374</u>	<u>150,997</u>

Investments at market value comprise:

	2015 £	2014 £
UK quoted fixed interest securities	36,513	55,235
UK quoted shares	71,916	70,224

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

15. FIXED ASSET INVESTMENTS - continued

Non-UK quoted shares	78,198	67,842
	<u>186,627</u>	<u>193,301</u>
Cash held as part of portfolio	4,604	456
	<u>191,231</u>	<u>193,757</u>

The following investments account for greater than 5% of the listed investments portfolio:

	2015	2014
	£	£
Epworth Affirmative Funds (Corporate Bond)	17,265	17,445
Kames Capital	9,852	10,026
Rathbone Unit Trust Management (Ethical Bond Inc)	9,396	9,599
F&C Fund Management Ltd	9,034	17,018
Henderson Global Investors	9,185	-

16. INVESTMENT PROPERTY

The investment property was donated to the Branch during 2008. The donor currently resides in the property and has a 99 year lease at 10p per annum and pays for all outgoings.

The trustees have revalued the investment property to £164,000 in the current year, with the surplus of £14,000 arising from this valuation change being transferred to the Statement of Financial Activities as an unrealised gain.

17. STOCKS

	2015	2014
	£	£
Stocks	<u>5,412</u>	<u>11,217</u>

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Other debtors	18,127	107,965
VAT	9,706	-
Prepayments and accrued income	-	2,418
	<u>27,833</u>	<u>110,383</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade creditors	69,652	112,096
VAT	-	23,794
Other creditors	-	625
Accruals and deferred income	4,566	12,131
	<u>74,218</u>	<u>148,646</u>

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NORWICH & MID-NORFOLK BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2015**

20. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2015 £	2014 £
Expiring:		
Within one year	-	11,400
Between one and five years	67,700	18,500
In more than five years	30,200	71,000
	<u>97,900</u>	<u>100,900</u>

21. MOVEMENT IN FUNDS

	At 1.1.15 £	Net movement in funds £	At 31.12.15 £
Unrestricted funds			
General fund	1,142,092	30,409	1,172,501
	<u>1,142,092</u>	<u>30,409</u>	<u>1,172,501</u>
TOTAL FUNDS	<u>1,142,092</u>	<u>30,409</u>	<u>1,172,501</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	669,665	(652,555)	13,299	30,409
	<u>669,665</u>	<u>(652,555)</u>	<u>13,299</u>	<u>30,409</u>
TOTAL FUNDS	<u>669,665</u>	<u>(652,555)</u>	<u>13,299</u>	<u>30,409</u>

22. RELATED PARTY DISCLOSURES

Royal Society for the Prevention of Cruelty to Animals

At the year-end, the Branch owed the Royal Society for the Prevention of Cruelty to Animals £32,153 (2014 - £79,093) a related party by virtue of it being the Head Office of the charity. During the year, the Branch made purchases of £8,019 (2014 - £9,114) from the Royal Society for the Prevention of Cruelty to Animals. The Royal Society for the Prevention of Cruelty to Animals administered the payroll on behalf of the Branch.

RSPCA East Norfolk

RSPCA East Norfolk is a related party by virtue of it being another commercial trading branch of the Royal Society for the Prevention of Cruelty to Animals. During the year, the Branch made purchases of £687 (2014 - £nil) from RSPCA East Norfolk.

RSPCA Middlesex

RSPCA Middlesex is a related party by virtue of it being another commercial trading branch of the Royal Society for the Prevention of Cruelty to Animals. During the year, the Branch made purchases of £254 (2014 - £nil) from RSPCA Middlesex.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015 £	2014 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising & sponsored events	17,213	11,633
Donations & collecting boxes	30,823	32,510
Legacies	45,776	223,331
	93,812	267,474
Other trading activities		
Charity shop income	502,028	451,066
Investment income		
Investment income	5,589	5,331
Charitable activities		
Adoption & acceptance fee income	13,049	20,678
Micro-chipping income	32	103
Clinic charges income	31	1,046
HQ income	1,209	1,066
Subscription fee income	901	938
	15,222	23,831
Other income		
Gain on sale of tangible fixed assets	53,014	-
	669,665	747,702
EXPENDITURE		
Raising donations and legacies		
Wages	-	5,466
Telephone	402	550
Repairs & maintenance	-	523
Travelling	-	93
Other office costs	3,289	10,340
Premises expenses	1,574	2,315
	5,265	19,287
Other trading activities		
Purchases	22,527	29,157
Wages	194,488	157,628
Other operating leases	100,528	99,513
Rates & water	3,952	4,359
Light & heat	9,631	9,390
Repairs & maintenance	2,360	1,287
Insurance	1,846	1,832
Travelling	4,585	4,707
Telephone	2,418	2,352
Other office costs	13,251	13,073
Professional fees	-	2,240
Depreciation	7,598	8,777
	363,184	334,315

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	£	£
Investment management costs		
Portfolio management	1,825	848
Charitable activities		
Wages	58,434	69,047
Hire of plant and machinery	1,290	2,580
Rates and water	2,155	2,138
Insurance	618	700
Light and heat	1,195	5,370
Telephone	2,011	2,548
Repairs & maintenance	2,635	3,311
Other office costs	1,328	3,074
Vets' fees	14,870	22,972
Microchipping	-	463
Travel costs	2,619	3,278
Veterinary vouchers	(909)	(115)
Adoption costs	85,603	102,238
Premises expenses	1,487	1,815
Professional fees	-	430
Depreciation	905	1,025
	<hr/>	<hr/>
	174,241	220,874
Support costs		
Governance costs		
Wages	57,640	110,382
Premises costs	12,908	23,148
Audit fees	2,950	2,950
Legal & Professional fees	15,299	9,354
Other financial costs	8,184	7,390
Depreciation	11,059	10,929
Loss on sale of tangible fixed assets	-	1,673
	<hr/>	<hr/>
	108,040	165,826
Total resources expended	<hr/>	<hr/>
	652,555	741,150
Net income before gains and losses	<hr/>	<hr/>
	17,110	6,552
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(1,482)	1,670
	<hr/>	<hr/>
Net income	<u>15,628</u>	<u>8,222</u>