

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016
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 2016**

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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 2016**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

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 2016, 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

During 2016, we rehomed 129 cats and 32 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 2016, we neutered 69 owned cats and 20 owned dogs and micro-chipped 90 owned cats and 32 owned 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.

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 £748 on cats and £378 on dogs under the Treat & Leave scheme.

The branch held two neutering 'Snip & Chip' campaigns. The first in February neutered 36 cats and 14 dogs. This campaign was offered to cat and bull breed owners on qualifying benefits and living in our postcode area. The owner paid £5 for a microchip with free neutering. The second campaign was held in October with 29 cats and 5 dogs being neutered. This campaign was open to any breed of dog with owners on qualifying benefits and living within our postcode area. The branch also runs a means tested neutering voucher scheme.

An additional £3,358 was spent on neutering local cats and £1,051 on local dogs.

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 2016**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Volunteer Fundraising

The annual Santa Paws event held outside the Forum raised £438.85 and is good for networking and communicating animal welfare issues to members of the public. Although attended by over 200 dogs, the "Big Walkies" raised only £25.76 from the Trustee run stall due to the wet weather. National took entrance fees in return for running the event.

The branch participated in RSPCA Week on the 11th and 12th June 2016 collecting at the Longwater branch of Pets at Home and Taverham Garden Centre raising £199.

Shop Fundraising

Our shops have had an outstanding year of fundraising from their sites: events included Valentine's raffles, Easter hamper raffles and a creative RSPCA week with visits by ferrets, rabbits, owls and of course dogs to all our shops. Cromer Carnival cake sale raised £150, Sheringham shop achieved 2nd place in the "Best Dressed shop" competition during the Sheringham Carnival and 3rd place for their "Owl & the Pussy Cat" float. Sheringham shop staff and the Retail Development Manager ran Weybourne Dog show and raised over £300. Attleborough summer carnival stall raised £300, Queens Road shop held celebrations for their 10th birthday and Magdalen Street shop raised over £400 at the Magdalen Street festival. In September 2016, Wymondham shop staff, June Jarvis and the Retail Development Manager presented "The RSPCA Through the Ages" at Wymondham Vintage Day the shop opened on that Sunday and took over £500. September was a record best ever 40's weekend for Sheringham raising over £400. December was the shops best fundraising month with Attleborough Christmas Carnival raising £900 and Wymondham's Christmas hamper raffle £600. This year all shops opened longer hours either late nights or Sundays to capitalise on the seasonal shoppers. Attleborough finished their fundraising year by raising £50 carol singing in the town.

Shops - Ebay

The shops continue to sell items on Ebay allowing a higher price to be achieved.

Shops - Trading

2016 saw an embedding of principles first introduced in 2014 - driving sales, increasing profitability, implementing policy and procedure, developing and empowering people to take ownership of their roles and be motivated and passionate about the charity and its work. Further cost control was afforded by the Retail Development Manager absorbing the van driver role in February 2016 and Cromer shop's furniture having a one day a week local van service.

The main challenge aside from the basic shop operation has been maintaining premises and negotiating with landlords/utilities suppliers over maintenance issues, lease terms and bills. Property expenses included Cromer interior painted, Attleborough has continuing flooding issues; Sheringham flooded in June 2016 and has continuing damp issues. In spite of these additional costs both income and profit exceed 2015, even with an extra £7,000 in business rates payable this year as there was no rates relief as in 2015.

Gift Aid focus and increased training helped raise Gift Aid income from £30,000 in 2015 to £39,000 in 2016.

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 2 years 8 months.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

FINANCIAL REVIEW
2016 financial overview

The activities of the Charity have resulted in a net income of £513,447 (2015 - £16,409) which is considered satisfactory in the current climate and an improvement over the previous year.

The total income for the branch was £1,099,405 (2015 - £669,665) with main sources of income being our charity shops and legacies. Income from legacies was £532,969 (2015 - £45,776), an increase of £487,193, due in large part to a single legacy of £450,000 being left to the branch.

The total income from our charity shops was £494,165 (2015 - £502,028), a decrease of of 2% compared to the previous year.

Other sources of income from charitable activities and generating funds include fundraising, animal rehoming and donations which total £65,762 (2015 - £63,258). 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. The trustees continue with their aim of raising additional income from other sources.

Total resources expended in the year were £610,338 (2015 - £652,555) which in part reflects the benefit of reduced fixed costs. The successful containment of costs remains a key priority for the charity.

The trustees have 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.

During the year the trustees made a donation of £7,500 to RSPCA Rochdale for the purposes of their appeal.

At the year-end the net assets of the Charity were £1,685,948 (2015 - £1,172,501) 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 2017 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 although this does not cover a period of 12 months from the signing of the accounts, the trustees have gained assurances from the landlord that the lease will be renewed under acceptable terms.

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

FUTURE PLANS

Having streamlined finances, organisation and staffing in 2015, relocating cat and dog private boarding establishments and the branch administration centre in 2016, the branch infrastructure has been stabilised 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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

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

Trustees 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.

Trustees attend Regional Board meetings and the East Anglian Animal Welfare Group (LAWG) meeting trustees from other branches and members of the Inspectorate, sharing knowledge of best practice, branch experiences and building a network of colleagues. Trustees also attend meetings of Norwich Best for Pets which is a useful forum for meeting other people and animal welfare organisations. Trustees have links to local animal rescue centres building knowledge of animal welfare in our area and working closely with them to identify specific welfare issues to address. Trustees are also in regular contact with the local Inspectorate. Trustees and staff attend a number of free training courses run by professional organisations on subjects ranging from trustee governance to using social media.

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, Norwich Magdalen Street, Norwich Queens Road and Wymondham. The trustees hold monthly management meetings.

The animals are kept at private boarding establishments with their administration and welfare the responsibility of the Animal Welfare Manager supported by a Deputy Welfare Manager. Shop management is delegated to the individual shop managers, overseen by the Retail Development Manager. Branch finances are managed by the Finance Manager who is assisted by a Finance Assistant. The Animal Welfare Manager, Retail Development Manager and Finance Manager report directly to the Chair and Secretary of the trustees.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

The Animal Welfare Manager attended the following courses; Understanding RSPCA Policy & Procedure with section 1 of the Dangerous Dogs Act, Understanding & meeting the welfare needs of dogs in RSPCA care, Assertiveness course, Understanding & meeting the welfare needs of cats in RSPCA care, Handling & restraining animals, Effective communication skills at work, Cat first aid course, Human first aid course.

The Deputy Animal Welfare Officer attended; Handling & restraining animals, Effective communication skills at work, Cat first aid course, Dog first aid course, Human first aid course.

Shop Managers were trained on improving Gift Aid figures and streamlining processes which all managers found useful. This information was cascaded to deputy managers. National ran a workshop focusing on recruitment of volunteers and maximising profits for shop managers. The Retail Development Manager ran this workshop for deputy managers in October 2016. A First Aid course was attended by all shop managers. The Retail Development Manager and the Finance Manager attended a workshop on Employment Law.

The Finance Manager attended professional seminars on; Charity SORP practical tips, Better Workplaces equal better Financial Results, General Charity Sector roundup.

Health & Safety - The Retail Development Manager has continued focusing on Health & Safety, supported by the Business Safe online system through Peninsula. The standard of volunteer training and support has been further improved as well as the quality and security of the data we keep. Health and safety of the new Longwater administration office is managed jointly by the Retail Development Manager and the Finance Manager with a fire safety company looking after on site equipment.

Related parties

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

Risk management

The trustees meet regularly, at least once a month, and have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees consider the lack of a secure income base to be the most significant risk and are continuing to take steps to strengthen the income base, including developing the charity shops, so that the Branch can continue to provide and develop its services in the future.

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. These include:

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient trustees for the Board to continue
- insufficient volunteers for the fundraising activities
- insufficient funds to cover the cost of animal welfare activities
- inability to operate because of fire or other catastrophe.

The Branch operates within the framework of the Society's rules and guidelines and it is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial and reputational loss through error or fraud, and to maintain the future financial viability of the Branch. There is an awareness of the need to recruit further, more skilled, trustees and volunteers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

206629

Principal address

William Frost Way
New Costessey
Norwich
Norfolk
NR5 0JS

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr J Pinnington
Mrs J Pinnington
Mrs W Dowding
Mrs J Parkhouse
Mr D Jarrel
Mrs S O'Connor
Mrs S Brockhurst
Mr D Henderson

- appointed 28.9.2016

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 2016**

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;
- state whether applicable accounting standards 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 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 26 June 2017 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 2016 on pages ten to twenty two. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 2016 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; 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

26 June 2017

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 Unrestricted fund £	2015 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	582,033	93,812
Charitable activities	5		
Rehoming		15,762	13,049
Clinic & veterinary vouchers		63	1,272
Education & advice		873	901
Other trading activities	3	494,165	502,028
Investment income	4	6,291	5,589
Other income	6	218	53,014
Total		1,099,405	669,665
EXPENDITURE ON			
Raising funds	7	360,278	370,274
Charitable activities	8		
Rehoming		143,538	175,106
Clinic & veterinary vouchers		-	(909)
Education & advice		-	44
Governance costs		106,522	108,040
Total		610,338	652,555
Net gains/(losses) on investments		24,380	(701)
NET INCOME		513,447	16,409
Other recognised gains/(losses)			
Gains/(losses) on revaluation of fixed assets		-	14,000
Net movement in funds		513,447	30,409
RECONCILIATION OF FUNDS			
Total funds brought forward		1,172,501	1,142,092
TOTAL FUNDS CARRIED FORWARD		1,685,948	1,172,501

CONTINUING OPERATIONS

All incoming resources and resources expended are derived from continuing activities.

All gains and losses recognised in the year are included in the Statement of Financial Activities.

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

**BALANCE SHEET
AT 31 DECEMBER 2016**

	Notes	2016 Unrestricted fund £	2015 Total funds £
FIXED ASSETS			
Tangible assets	15	27,357	32,442
Investments			
Investments	16	215,330	191,231
Investment property	17	164,000	164,000
		<hr/>	<hr/>
		406,687	387,673
 CURRENT ASSETS			
Stocks	18	3,511	5,412
Debtors	19	250,246	27,833
Cash at bank and in hand		1,092,568	825,801
		<hr/>	<hr/>
		1,346,325	859,046
 CREDITORS			
Amounts falling due within one year	20	(67,064)	(74,218)
		<hr/>	<hr/>
NET CURRENT ASSETS		1,279,261	784,828
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,685,948	1,172,501
		<hr/>	<hr/>
NET ASSETS		1,685,948	1,172,501
		<hr/>	<hr/>
FUNDS	22		
Unrestricted funds		1,685,948	1,172,501
		<hr/>	<hr/>
TOTAL FUNDS		1,685,948	1,172,501
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 26 June 2017 and were signed on its behalf by:

Mrs W Dowding -Trustee

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	271,374	(2,417)
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		271,374	(2,417)
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(5,750)	-
Purchase of fixed asset investments		(2,826)	(32,457)
Sale of tangible fixed assets		860	392,955
Sale of fixed asset investments		3,109	34,282
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		(4,607)	394,780
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		266,767	392,363
Cash and cash equivalents at the beginning of the reporting period		825,801	433,438
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		1,092,568	825,801
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

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

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2016	2015
	£	£
Net income for the reporting period (as per the statement of financial activities)	513,447	16,409
Adjustments for:		
Depreciation charges	10,193	19,560
(Gain)/losses on investments	(747)	1,482
Profit on disposal of fixed assets	(218)	(53,014)
Unrealised gains on investments	(23,633)	(781)
Decrease in stocks	1,901	5,805
(Increase)/decrease in debtors	(222,413)	82,550
Decrease in creditors	(7,156)	(74,428)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	271,374	(2,417)
	<hr/> <hr/>	<hr/> <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

Reconciliation of reported net income

	£
Net income as previously stated	17,110
Adjustment losses on investments now treated as a component of net income	(701)
	<hr/>
2015 net income restated	16,409
	<hr/> <hr/>

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.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date and HQ have confirmed the rights of the branch to the gift. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 costs 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.

Equipment	- 25% on cost and 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% 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 fair value is transferred to the Statement of Financial Activities as an unrealised gain or loss.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

1. ACCOUNTING POLICIES - continued

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.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Trust does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Realised Gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Fundraising & sponsored events	16,274	17,213
Donations & collecting boxes	32,790	30,823
Legacies	532,969	45,776
	<u>582,033</u>	<u>93,812</u>

At the year-end, the charity had been notified of legacies estimated at £3,400 (2015 - £516,086) which had not yet met the conditions required to be recognised as receivable.

Legacies income includes a single legacy of £450,000 which meets the conditions to be recognised as income in 2016.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

3. OTHER TRADING ACTIVITIES

	2016 £	2015 £
Charity shop income	494,165	502,028

4. INVESTMENT INCOME

	2016 £	2015 £
Investment income	6,291	5,589

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2016 £	2015 £
Adoption & acceptance fee income	Rehoming	15,624	13,049
Clinic charges income	Rehoming	57	-
HQ income	Rehoming	81	-
Micro-chipping income	Clinic & veterinary vouchers	63	32
Clinic charges income	Clinic & veterinary vouchers	-	31
HQ income	Clinic & veterinary vouchers	-	1,209
Subscription fee income	Education & advice	873	901
		16,698	15,222

6. OTHER INCOME

	2016 £	2015 £
Gain on sale of tangible fixed assets	218	53,014

The gain in 2016 consists of profit made on the disposal of a motor vehicle.

This gain in 2015 consisted of the profit made on the sale of the Barrack Street property and the associated fixtures and fittings.

7. RAISING FUNDS

Raising donations and legacies

	2016 £	2015 £
Telephone	253	402
Other office costs	7,810	3,289
Premises expenses	939	1,574
	9,002	5,265

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

7. RAISING FUNDS - continued

Other trading activities

	2016 £	2015 £
Purchases	32,262	22,527
Staff costs	173,653	194,488
Other operating leases	92,665	100,528
Rates & water	8,850	3,952
Light & heat	6,326	9,631
Repairs & maintenance	2,810	2,360
Insurance	1,335	1,846
Travelling	2,627	4,585
Telephone	1,400	2,418
Other office costs	20,461	13,251
Professional fees	1,106	-
Depreciation	7,498	7,598
	<u>350,993</u>	<u>363,184</u>

Investment management costs

	2016 £	2015 £
Portfolio management	<u>283</u>	<u>1,825</u>
Aggregate amounts	<u>360,278</u>	<u>370,274</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 9) £	Totals £
Rehoming	143,538	-	143,538
Governance costs	-	106,522	106,522
	<u>143,538</u>	<u>106,522</u>	<u>250,060</u>

9. SUPPORT COSTS

Governance costs	<u>106,522</u>
------------------	----------------

Governance costs
£

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

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

9. SUPPORT COSTS - continued

Governance costs

	2016	2015
	Governance costs	Total activities
	£	£
Wages	43,377	57,640
Premises costs	30,289	12,908
Audit fees	3,000	2,950
Legal & Professional fees	6,843	15,299
Other financial costs	13,400	8,184
Depreciation	2,113	11,059
Donations	7,500	-
	<u>106,522</u>	<u>108,040</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015 .

Trustees' expenses

Trustees were reimbursed expenses of £119 during the year (2015 - £250).

11. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	229,516	295,713
Social security costs	11,195	14,849
Other pension costs	409	-
Redundancy costs	3,608	-
	<u>244,728</u>	<u>310,562</u>

Redundancy costs were paid with the final month's salary. The charity calculates redundancy costs based on statutory requirements. There were no outstanding redundancy costs at 31 December 2016.

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

	2016	2015
Management & administration	2	4
Charity shops	13	13
Rehoming	2	5
	<u>17</u>	<u>22</u>

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

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	93,812
Charitable activities	
Rehoming	13,049
Clinic & veterinary vouchers	1,272
Education & advice	901
Other trading activities	502,028
Investment income	5,589
Other income	53,014
Total	669,665
EXPENDITURE ON	
Raising funds	370,274
Charitable activities	
Rehoming	175,106
Clinic & veterinary vouchers	(909)
Education & advice	44
Governance costs	108,040
Total	652,555
Net gains/(losses) on investments	(701)
NET INCOME	16,409
Other recognised gains/(losses)	
Gains/(losses) on revaluation of fixed assets	14,000
Net movement in funds	30,409
RECONCILIATION OF FUNDS	
Total funds brought forward	1,142,092
TOTAL FUNDS CARRIED FORWARD	1,172,501

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

13. ANALYSIS OF RESOURCES EXPENDED

	Staff Costs £	Other Costs £	Depreciation £	2016 £	2015 £
Cost of generating funds					
- Cost of generating volunteering income	-	9,002	-	9,002	5,265
- Fundraising trading	173,653	169,842	7,498	350,993	363,184
- Investment management costs	-	283	-	283	1,825
Charitable activities					
- Rehoming	27,698	111,323	582	139,603	175,106
- Clinic & veterinary vouchers	-	3,935	-	3,935	(909)
- Education & advice	-	-	-	-	44
Support costs	43,377	61,032	2,113	106,522	165,826
	<u>244,728</u>	<u>355,417</u>	<u>10,193</u>	<u>610,338</u>	<u>652,551</u>

14. AUDITOR'S REMUNERATION

The auditor's remuneration consists of the audit fee of £3,000 (2015 - £2,950).

15. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2016	23,209	98,612	8,295	130,116
Additions	-	-	5,750	5,750
Disposals	(4,518)	(605)	(5,295)	(10,418)
At 31 December 2016	<u>18,691</u>	<u>98,007</u>	<u>8,750</u>	<u>125,448</u>
DEPRECIATION				
At 1 January 2016	14,928	74,451	8,295	97,674
Charge for year	1,781	7,358	1,054	10,193
Eliminated on disposal	(4,243)	(238)	(5,295)	(9,776)
At 31 December 2016	<u>12,466</u>	<u>81,571</u>	<u>4,054</u>	<u>98,091</u>
NET BOOK VALUE				
At 31 December 2016	<u>6,225</u>	<u>16,436</u>	<u>4,696</u>	<u>27,357</u>
At 31 December 2015	<u>8,281</u>	<u>24,161</u>	<u>-</u>	<u>32,442</u>

16. FIXED ASSET INVESTMENTS

Valuation movements:

	2016 £	2015 £
Opening market value	191,231	193,757
Acquisitions at cost	2,825	32,457
Bank movements	(2,359)	4,152
Disposals at opening book value	-	(39,916)
Unrealised Gains/(losses) on revaluations	23,633	781
Closing market value	<u>215,330</u>	<u>191,231</u>
Closing historical cost	156,374	156,374

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

16. FIXED ASSET INVESTMENTS - continued

Investments at market value comprise:	2016	2015
	£	£
UK quoted fixed interest securities	37,952	36,513
UK quoted shares	78,600	71,916
Non-UK quoted shares	96,535	78,198
	213,087	186,627
Cash held as part of portfolio	2,243	4,604
	215,330	191,231

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

	2016	2015
	£	£
Epworth Affirmative Funds (Corporate Bond)	17,865	17,265
F&C Fund Management Limited	11,132	9,034
Henderson Global Investors	11,094	9,185

17. 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 property was accounted for at market value of £125,000 in 2008. The property has since been revalued by the trustees to £164,000. There were revaluations of £Nil (2015 - £14,000) made during the year.

18. STOCKS

	2016	2015
	£	£
Stocks	3,511	5,412
	3,511	5,412

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Other debtors	19,637	18,127
VAT	5,609	9,706
Prepayments and accrued income	225,000	-
	250,246	27,833
	250,246	27,833

The prepayments and accrued income figure is made up of one single legacy of £225,000 which has met the conditions to be recognised as income in this year's accounts.

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	63,491	69,652
Accruals and deferred income	3,573	4,566
	67,064	74,218
	67,064	74,218

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2016 £	2015 £
Within one year	97,900	97,900
Between one and five years	253,619	321,395
In more than five years	32,782	63,174
	<u>384,301</u>	<u>482,469</u>

22. MOVEMENT IN FUNDS

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted funds			
General fund	1,172,501	513,447	1,685,948
	<u>1,172,501</u>	<u>513,447</u>	<u>1,685,948</u>
TOTAL FUNDS	<u>1,172,501</u>	<u>513,447</u>	<u>1,685,948</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	1,099,405	(610,338)	24,380	513,447
	<u>1,099,405</u>	<u>(610,338)</u>	<u>24,380</u>	<u>513,447</u>
TOTAL FUNDS	<u>1,099,405</u>	<u>(610,338)</u>	<u>24,380</u>	<u>513,447</u>

23. 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 £29,362 (2015 - £32,153) a related party by virtue of it being the Head Office of the charity. During the year, the Branch made purchases of £15,970 (2015 - £8,019) from the Royal Society for the Prevention of Cruelty to Animals.

RSPCA King's Lynn

RSPCA King's Lynn 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 £375 (2015 - £Nil) from RSPCA King's Lynn.

RSPCA Rochdale

RSPCA Rochdale 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 a donation to RSPCA Rochdale's appeal fund of £7,500 (2015 - £Nil).

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising & sponsored events	16,274	17,213
Donations & collecting boxes	32,790	30,823
Legacies	532,969	45,776
	582,033	93,812
Other trading activities		
Charity shop income	494,165	502,028
Investment income		
Investment income	6,291	5,589
Charitable activities		
Adoption & acceptance fee income	15,624	13,049
Micro-chipping income	63	32
Clinic charges income	57	31
HQ income	81	1,209
Subscription fee income	873	901
	16,698	15,222
Other income		
Gain on sale of tangible fixed assets	218	53,014
	218	53,014
Total incoming resources	1,099,405	669,665
EXPENDITURE		
Raising donations and legacies		
Telephone	253	402
Other office costs	7,810	3,289
Premises expenses	939	1,574
	9,002	5,265
Other trading activities		
Purchases	32,262	22,527
Wages	173,653	194,488
Other operating leases	92,665	100,528
Rates & water	8,850	3,952
Light & heat	6,326	9,631
Repairs & maintenance	2,810	2,360
Insurance	1,335	1,846
Travelling	2,627	4,585
Telephone	1,400	2,418
Other office costs	20,461	13,251
Professional fees	1,106	-
Depreciation	7,498	7,598
	350,993	363,184

This page does not form part of the statutory financial statements

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016	2015
	£	£
Investment management costs		
Portfolio management	283	1,825
Charitable activities		
Wages	27,698	58,434
Hire of plant and machinery	-	1,290
Rates and water	923	2,155
Insurance	617	618
Light and heat	130	1,195
Telephone	1,263	2,011
Repairs & maintenance	2,091	2,635
Other office costs	1,154	1,328
Vets' fees	10,257	14,870
Microchipping	75	-
Travel costs	2,746	2,619
Veterinary vouchers	3,935	(909)
Adoption costs	91,115	85,603
Premises expenses	952	1,487
Depreciation	582	905
	<hr/>	<hr/>
	143,538	174,241
Support costs		
Governance costs		
Wages	43,377	57,640
Premises costs	30,289	12,908
Audit fees	3,000	2,950
Legal & Professional fees	6,843	15,299
Other financial costs	13,400	8,184
Depreciation	2,113	11,059
Donations	7,500	-
	<hr/>	<hr/>
	106,522	108,040
Total resources expended	<hr/>	<hr/>
	610,338	652,555
Net income before gains and losses	<hr/>	<hr/>
	489,067	17,110
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	747	(1,482)
Net income	<hr/> <hr/>	<hr/> <hr/>
	489,814	15,628