

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017  
FOR**

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

LEES  
Chartered Certified Accountants  
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 2017**

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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 2017**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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**

**Public Benefit**

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 objects, 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.

In agreeing our activities for the next year and beyond, the trustees have regard to the Charity Commission's guidance on public benefit and this is set out in our objectives and aims. In achieving our aims, we have vastly exceeded our minimum intake of referrals from the Inspectorate and rehomed 175 animals in the year with 12 being transferred to other branches. We issued over 600 neutering and microchipping vouchers and we saw a fall in the number of kittens being brought in. We continue to provide financial assistance to pet-owners to promote positive animal welfare and emphasis the value that comes from delivering animal welfare education. 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 believe that there is clear public benefit derived from the activities of the charity.

**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 2017**

**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 2017, 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. Stringent rehoming procedures are in place with pre and post adoption home visits along with post adoption calls (PAC) carried out by an enthusiastic team of staff and volunteers. We have a dedicated volunteer foster team who foster dogs and cats. Our fosterers, volunteers who provide initial care and homes, often go above and beyond the call of duty when it comes to the animal, often getting up ever few hours to bottle feed day old kittens or transporting animals to the vets. They provide a lifeline for animals who find the kennel or cattery environment difficult and stressful, especially if they are pregnant, elderly or unwell and cannot be vaccinated.

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 branch office or advise where to gain information if we cannot help.

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

**Rehoming**

During 2017, the Branch rehomed a variety of animals including 134 cats, 20 dog, 10 rabbits, 6 birds, 2 ferrets, 2 hamsters and a rat. Most of these were brought to the Branch via the Inspectorate. In fact, we are pleased to have accepted 62% of such referrals so we have vastly exceeded our minimum intake of 40% intake of Inspectorate referrals which is set by National. Our total intake for the year combined was 219 animals with 175 being adopted. A further 10 dogs and 2 rabbits were transferred to other branches. Currently, dogs are transferred out after a set period of stay due to regulations at the Private Boarding Establishment (PBE) we use. This is set by National.

As part of the Branch's effort to continually promote the importance of responsible pet ownership, all adopted animals are neutered, microchipped, vaccinated, have had flea and worm treatment and are adopted with 4 weeks free PetPlan insurance. Further to this, the Branch issued 385 neutering and 246 microchipping vouchers to dogs and cats owned by members of the public. This vast increase was due to the 'Norwich Neuter Scheme' held in February of 2017 to coincide with World Spay Day. Dogs could be neutered and microchipped for a £20 owner contribution while cats were £10 for the same service. Due to this we saw a decline in kittens in the summer so hoping this made a difference. Towards the end of the year, the Animal Welfare Manager left and the Deputy took over, resulting in a change to the neutering. This allowed a more permanent scheme whereby MOP could ring up and request a neutering/microchip voucher. This campaign was open to any breed of dog and cat with owners living within our postcode area.

The Branch continued to offer its Treat & Leave and Treat & Transfer financial assistance schemes, which similarly to the neutering, was morphed by the then Deputy to Welfare Vouchers and Treat and Leaves. Welfare is classed as a MOP who calls requiring assistance with vet bills, where as a Treat and Leave is via the Inspectorate, allowing the animals to stay with a family but providing the financial assistance the animal requires! Assistance is assessed on a case by case basis resulting in animals receiving necessary veterinary treatment, sometimes preventing them being brought in to rescue. This year the Branch offered 54 welfare vouchers with a vast increase in the last few months of the year. This also coincided with the withdrawal of the PDSA from a Norwich vets.

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 branch office, 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 including 6th forms, primary, cubs, brownies, Sea Cadets and various adult groups.

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

**Volunteer Fundraising**

The annual Santa Paws event held outside the Forum raised £576.04 and is good for networking and communicating animal welfare issues to members of the public.

**Shop Fundraising**

Our shops have had another outstanding year of fundraising from their sites: events included:

- Valentine's raffles and Easter hamper raffles.
- Magdalen Street improved the quality and promotion of their permanent tombola in store which raised £2,350 in 2017.
- All shops created amazing themed windows for RSPCA week with visits by, rabbits, owls and of course dogs to all our shops.
- Cromer Carnival cake sale raised £200.
- The retail development manager (RDM) joined forces with local creative company Wonderland Events and ran an Alice in Wonderland themed family fundraising day in Chapelfield Gardens, Norwich raising a total of £900 with no costs to the branch at all.
- Attleborough summer carnival stall raised £300.
- In September the Wymondham shop opened for the annual Vintage Day and took over £500.
- The 40's weekend in Sheringham raised over £1500 over the weekend - a brilliant result.
- Attleborough Christmas Carnival raised £900. All shops opened longer hours either late nights or Sundays to capitalise on the seasonal shoppers.

**Shops - Online**

The shops continue to sell items online allowing a higher price to be achieved and RDM is working to find a way to streamline this, so all shops can submit goods for sale.

**Shops - Trading**

Shop managers are now running their sites far more efficiently with a strong cost control mind-set, allowing the RDM to focus on strategic supporting. This has included building links with Norwich City College, Wymondham High School, Cathedral Norwich School and other further education providers to encourage more young people to volunteer. We have had some great results with intelligent passionate youngsters staying way beyond their placements. The providers have been impressed by our H&S processes for young people too.

The RDM has also focused on stock rotation between shops to keep "new" items on the rails and this has definitely had an impact on sales with ladies clothing, the usual highest selling product increasing again in 2017. A new 16hr post was introduced at Cromer to help improve sales on the furniture floor and also provide stable cover during the seaside shops 7 day opening from Easter to October 31st. The post has proved a success with over £11k in furniture sales in 2017. And less overtime/long working weeks for managers.

The main challenge has been maintaining premises and negotiating with landlords/utilities suppliers over maintenance issues and lease terms. Property expenses included Cromer and Sheringham exterior decoration, Queens Road had the gas metre removed. Cromer and Wymondham had roof repairs and security lighting has been improved at various premises. RDM finally made headway with the various agencies involved in trying to solve the Attleborough shop flooding issues and Norfolk County Highways cleared all the gulleys on the road and Anglian Water surveyed the drains. Fewer issues have resulted but there is still some flooding during heavy rainfall. Sheringham has continual damp issues but staff painted and assisted in repairs to keep costs down. Insulation was installed in the office corridor which definitely lowered heating costs. Wymondham experienced huge heating costs due to inefficient system so this is a project for 2018. In spite of these additional costs total shop profits increased by £40k from 2016, to £176k for 2017.

In addition, Gift Aid income had a positive impact on profits again, achieving £39,277 in 2017.

**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 1 year 9 months.

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**FINANCIAL REVIEW**

**2017 financial overview**

The activities of the Charity have resulted in a net income of £313k.

The total income for the branch was £890k (2016 - £1.1m) with main sources of income being our charity shops and legacies. Income from donations and legacies was £336k (2016 - £582k), a reduction of £246k, fundamentally due to the decreasing number of higher value legacies being left to the branch.

The total income from our charity shops was £522k (2016 - £494k), an increase of £28k compared to the previous year.

Other sources of income from charitable activities and generating funds include fundraising, animal rehoming and investments which total £33k (2016 - £23k). 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 the charity reports net income despite its legacy income reducing by £250k. The Trustees continue with their aim of raising additional income from other sources.

Total resources expended in the year were £597k (2016 - £610k) which in part reflects the benefit of reduced fixed costs. The successful containment of costs remains a key priority for the charity.

At the year-end the net assets of the Charity were £2m (2016 - £1.7m) 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 2018 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 trustees have therefore concluded that it is appropriate for the financial statements to be prepared on a going concern basis.

**FUTURE PLANS**

The Trustees are fully committed to increasing efficiency and reducing costs and are constantly reviewing procedures to this end. With that focus in mind:

- The Trustees are looking to make staffing structure changes to ensure the optimisation of branch activities which will include the appointment of a full time Operations Manager and second member of the Animal Welfare team. It is hopeful that both posts will be in place by the first quarter of 2018/19.
- The Trustees are also looking to significantly increase income generation activities with the focus to be on promoting legacies and engaging with more corporate businesses to help support our fundraising campaigns.
- The Trustees are also keen to take advantage of emerging technologies and new ways of working and the first focus for the Trustees during 2018/19 will be to outsource key aspects of the finance back office activities. Not only will this result in operating costs for the branch but will also ensure we have 24/7 access to finance support. The second focus area will be to tender banking services.
- The Trustees recognise the importance of communication and education through social media and an effective website and are keen to develop these areas. With this regard a key focus for early 2018/19 will be to refresh our website and make it more user friendly and ensure the content is aligned to achieving our aims and objectives.
- 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. We will also be assessing the suitability of our current contract with Companion Care.
- We will also be formally assessing the suitability and value for money of our cattery and boarding facilities.

**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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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, Secretary and Treasurer of the Trustees.

In 2017 we had the following full-time employees: Animal Welfare Manager and Animal Welfare Deputy Manager, Retail Development Manager (shops), six Shop Managers. Part-time employees comprised a Finance Manager, Finance Assistant, Six Deputy Shop Managers. The Animal Welfare Manager left the branch in November 2017 and the Welfare Deputy Manager was promoted to Manager on an interim basis and has subsequently been appointed permanently to the Manager role. This did result in the branch only having one member of the Animal Welfare team in place for the last two months of the financial year. However, interim support was provided on a part time basis by Mr P Williams, who provided 125 hours support during these two months. Mr Williams' appointment was approved in advance by the Board of Trustees.

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.

**Governance**

The Trustees meet regularly, usually 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.

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**REPORT OF THE TRUSTEES  
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**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.

Welfare employees attended the following courses; Understanding & Meeting the Welfare Needs of Cats in RSPCA Care; Understanding & Preventing Aggression in Dogs; Refreshed Pet Plan Training and Trained Microchip Implanter.

Retail and management employees attended Navigating the Future of Data Protection in Feb 2017 and this training was put into practice in all shops with a data cleanse of information held on hard copy about staff, volunteers and customers. An electronic data cleanse was carried out in December.

Included as part of shop managers meeting, all managers and deputies attended presentations by the manager of the RSPCA National Call Centre and the local Chief Inspector to improve knowledge and thus our service to members of the public.

Some management and retail employees also attended professional seminars on; GDPR. The RDM continued to oversee all shops' Health and Safety supported by Business Safe online and the RDM and Finance Manager jointly managed Longwater Health & Safety. Four shops were visited on the spot by Trading Standards who took away items for testing and checked record holding. All four passed with flying colours. A new form was introduced on staff/volunteer files held at the shops. This held information about any medications regularly taken to improve speed and efficiency of treatment in case of accidents/emergencies. Five year Hard Wiring testing survey was due at Attleborough, Wymondham (23.08.17) and Magdalen St. (04.09.17) undertaken by Richard Corbin Electrical Services and all passed.

**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  
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NORWICH & MID-NORFOLK BRANCH

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mr J Pinnington	
Mrs J Pinnington	- deceased 4.9.17
Mrs W Dowding	
Mrs J Parkhouse	
Mr D Jarrel	- resigned 16.8.17
Mrs S O'Connor	
Mrs S Brockhurst	
Mr D Henderson	
Mrs L Yallop	- appointed 16.8.17
Mrs M Neave	- appointed 1.2.17

**Independent examiner**

LEES  
Chartered Certified Accountants  
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

Approved by order of the board of trustees on 21 June 2018 and signed on its behalf by:

Mrs W Dowding - Trustee

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

**Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Norwich & Mid-Norfolk Branch**

I report to the charity trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals Norwich & Mid-Norfolk Branch (the Trust) for the year ended 31 December 2017.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr Jeremy Hyde FCCA FCA  
LEES  
Chartered Certified Accountants  
Ingram House  
Meridian Way  
Norwich  
Norfolk  
NR7 0TA

23 July 2018

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	2017 Unrestricted fund £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	335,993	582,033
<b>Charitable activities</b>	5		
Rehoming		16,773	15,762
Clinic & veterinary vouchers		500	63
Education & advice		886	873
Other trading activities	3	521,615	494,165
Investment income	4	14,426	6,291
Other income	6	-	218
<b>Total</b>		890,193	1,099,405
 <b>EXPENDITURE ON</b>			
Raising funds	7	374,617	360,278
<b>Charitable activities</b>			
Rehoming		149,401	143,538
Governance costs		73,436	106,522
<b>Total</b>		597,454	610,338
Net gains/(losses) on investments		20,129	24,380
<b>NET INCOME</b>		312,868	513,447
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,685,948	1,172,501
 <b>TOTAL FUNDS CARRIED FORWARD</b>		1,998,816	1,685,948

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**BALANCE SHEET  
AT 31 DECEMBER 2017**

	Notes	2017 Unrestricted fund £	2016 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	14	17,122	27,357
<b>Investments</b>			
Investments	15	233,500	215,330
Investment property	16	164,000	164,000
		<hr/>	<hr/>
		414,622	406,687
 <b>CURRENT ASSETS</b>			
Stocks	17	6,894	3,511
Debtors	18	484,441	250,246
Cash at bank and in hand		1,115,849	1,092,568
		<hr/>	<hr/>
		1,607,184	1,346,325
 <b>CREDITORS</b>			
Amounts falling due within one year	19	(22,990)	(67,064)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		1,584,194	1,279,261
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,998,816	1,685,948
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,998,816	1,685,948
		<hr/>	<hr/>
<b>FUNDS</b>	21		
Unrestricted funds		1,998,816	1,685,948
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,998,816	1,685,948
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 21 June 2018 and were signed on its behalf by:

Mrs W Dowding -Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**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.

**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.

**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.

**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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. ACCOUNTING POLICIES - continued**

**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**

	2017	2016
	£	£
Fundraising & sponsored events	17,781	16,274
Donations & collecting boxes	35,589	32,790
Legacies	282,623	532,969
	<u>335,993</u>	<u>582,033</u>

At the year-end, the charity had been notified of legacies estimated at £93,000 (2016 - £3,400) which had not yet met the conditions required to be recognised as receivable.

Legacies income includes a single legacy of £150,000 which meets the conditions to be recognised as income in 2017.

**3. OTHER TRADING ACTIVITIES**

	2017	2016
	£	£
Charity shop income	521,615	494,165
	<u>521,615</u>	<u>494,165</u>

**4. INVESTMENT INCOME**

	2017	2016
	£	£
Investment income	14,426	6,291
	<u>14,426</u>	<u>6,291</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2017 £	2016 £
Adoption & acceptance fee income	Rehoming	16,738	15,624
Clinic charges income	Rehoming	-	57
HQ income	Rehoming	35	81
Micro-chipping income	Clinic & veterinary vouchers	500	63
Subscription fee income	Education & advice	886	873
		<u>18,159</u>	<u>16,698</u>

**6. OTHER INCOME**

	2017 £	2016 £
Gain on sale of tangible fixed assets	-	218
	<u>-</u>	<u>218</u>

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

**7. RAISING FUNDS**

**Investment management costs**

	2017 £	2016 £
Portfolio management	1,960	283
	<u>1,960</u>	<u>283</u>

**8. SUPPORT COSTS**

	Governance costs £
Governance costs	73,436
	<u>73,436</u>

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

**Governance costs**

	2017 Governance costs £	2016 Total activities £
Wages	40,432	43,377
Premises costs	12,216	30,289
Audit fees	-	3,000
Legal & Professional fees	5,795	6,843
Other financial costs	10,951	13,400
Depreciation	2,492	2,113
Accountancy fees	1,550	-
Donations	-	7,500
	<u>73,436</u>	<u>106,522</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

**Trustees' expenses**

Trustees were reimbursed expenses of £118 during the year (2016 - £119).

**10. STAFF COSTS**

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

	2017	2016
Management & administration	2	2
Charity shops	13	13
Rehoming	2	2
	17	17
	17	17

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.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	582,033
<b>Charitable activities</b>	
Rehoming	15,762
Clinic & veterinary vouchers	63
Education & advice	873
Other trading activities	494,165
Investment income	6,291
Other income	218
<b>Total</b>	1,099,405
 <b>EXPENDITURE ON</b>	
Raising funds	360,278
<b>Charitable activities</b>	
Rehoming	143,538
Governance costs	106,522
<b>Total</b>	610,338
<b>Net gains/(losses) on investments</b>	24,380
<b>NET INCOME</b>	513,447
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	1,172,501
 <b>TOTAL FUNDS CARRIED FORWARD</b>	1,685,948

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**12. ANALYSIS OF RESOURCES EXPENDED**

	Staff Costs £	Other Costs £	Depreciation £	2017 £	2016 £
<b>Cost of generating funds</b>					
- Cost of generating volunteering income	1,450	3,523	-	4,973	9,002
- Fundraising trading	185,836	174,254	7,594	367,684	350,993
- Investment management costs	-	1,960	-	1,960	283
<b>Charitable activities</b>					
- Rehoming	29,401	119,551	149	149,101	139,603
- Clinic & veterinary vouchers	-	300	-	300	3,935
- Education & advice	-	-	-	-	-
<b>Support costs</b>	40,432	30,512	2,492	73,436	106,522
	<u>257,119</u>	<u>330,100</u>	<u>10,235</u>	<u>597,454</u>	<u>610,338</u>

**13. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration for the 2017 examination was £1,500. The 2016 fee of £3,000 was for the audit of the financial statements.

**14. TANGIBLE FIXED ASSETS**

	Equipment £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2017 and 31 December 2017	18,691	98,007	8,750	125,448
<b>DEPRECIATION</b>				
At 1 January 2017	12,466	81,571	4,054	98,091
Charge for year	2,184	6,901	1,150	10,235
At 31 December 2017	14,650	88,472	5,204	108,326
<b>NET BOOK VALUE</b>				
At 31 December 2017	<u>4,041</u>	<u>9,535</u>	<u>3,546</u>	<u>17,122</u>
At 31 December 2016	<u>6,225</u>	<u>16,436</u>	<u>4,696</u>	<u>27,357</u>

**15. FIXED ASSET INVESTMENTS**

**Valuation movements:**

	2017 £	2016 £
Opening market value	215,330	191,231
Acquisitions at cost	20,437	2,825
Bank movements	4,032	(2,359)
Disposals at opening book value	(25,055)	-
Unrealised Gains/(losses) on revaluations	18,756	23,633
Closing market value	<u>233,500</u>	<u>215,330</u>
Closing historical cost	<u>166,975</u>	<u>156,374</u>

**Investments at market value comprise:**

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**15. FIXED ASSET INVESTMENTS - continued**

	2017	2016
	£	£
UK quoted fixed interest securities	38,984	37,952
UK quoted shares	83,088	78,600
Non-UK quoted shares	105,153	96,535
	<u>227,225</u>	<u>213,087</u>
 Cash held as part of portfolio	 6,275	 2,243
	<u>233,500</u>	<u>215,330</u>

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

	2017	2016
	£	£
Epworth Affirmative Funds (Corporate Bond)	18,180	17,865
Herald Investment Trust	12,296	9,266

**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 property was accounted for at market value of £125,000 in 2008. The property was revalued to £164,000 in 2015. The trustees believe that there is no material difference in fair value from the last valuation.

**17. STOCKS**

	2017	2016
	£	£
Stocks	<u>6,894</u>	<u>3,511</u>

**18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Other debtors	477,897	19,637
VAT	6,518	5,609
Prepayments and accrued income	26	225,000
	<u>484,441</u>	<u>250,246</u>

Included in other debtors are legacies of £440,066 which are still to be received by the charity but have met the conditions to be accounted for as income. £175,000 relates to income accounted for in the 2016 accounts.

The prepayments and accrued income figure in 2016 is made up of one single legacy of £225,000 which met the conditions to be recognised as income in the previous year's accounts. As explained above, £175,000 is still receivable and is included in other debtors at the year end.

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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

	2017 £	2016 £
Trade creditors	20,373	63,491
Accruals and deferred income	2,617	3,573
	<u>22,990</u>	<u>67,064</u>

**20. LEASING AGREEMENTS**

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

	2017 £	2016 £
Within one year	78,471	97,900
Between one and five years	200,351	253,619
In more than five years	7,579	32,782
	<u>286,401</u>	<u>384,301</u>

The majority of these lease agreements relate to future rent payments on the retail trading premises.

**21. MOVEMENT IN FUNDS**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted funds</b>			
General fund	1,685,948	312,868	1,998,816
	<u>1,685,948</u>	<u>312,868</u>	<u>1,998,816</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	890,193	(597,454)	20,129	312,868
	<u>890,193</u>	<u>(597,454)</u>	<u>20,129</u>	<u>312,868</u>

**Comparatives for movement in funds**

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted Funds</b>			
General fund	1,172,501	513,447	1,685,948
	<u>1,172,501</u>	<u>513,447</u>	<u>1,685,948</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**21. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,099,405	(610,338)	24,380	513,447
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u>1,099,405</u>	<u>(610,338)</u>	<u>24,380</u>	<u>513,447</u>

**22. RELATED PARTY DISCLOSURES**

**Royal Society for the Prevention of Cruelty to Animals**

During the year, the Branch made purchases of £8,930 (2016 - £15,970) from the Royal Society for the Prevention of Cruelty to Animals, a related party by virtue of it being the Head Office of the charity. At the year end, the branch owed RSPCA £148 (2016 - £29,362).

At the year end, the branch was owed £440,066 (2016 - £225,000) by the Head Office. This relates to legacies that have been paid to the Head Office, have met the conditions to be included as income in the branch's accounts but is yet to be paid over to the branch. This was included in other debtors at the year end.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fundraising & sponsored events	17,781	16,274
Donations & collecting boxes	35,589	32,790
Legacies	282,623	532,969
	<hr/>	<hr/>
	335,993	582,033
<b>Other trading activities</b>		
Charity shop income	521,615	494,165
<b>Investment income</b>		
Investment income	14,426	6,291
<b>Charitable activities</b>		
Adoption & acceptance fee income	16,738	15,624
Micro-chipping income	500	63
Clinic charges income	-	57
HQ income	35	81
Subscription fee income	886	873
	<hr/>	<hr/>
	18,159	16,698
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	218
	<hr/>	<hr/>
<b>Total incoming resources</b>	890,193	1,099,405
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	1,450	-
Telephone	228	253
Travelling	26	-
Other office costs	2,547	7,810
Premises expenses	722	939
	<hr/>	<hr/>
	4,973	9,002
<b>Other trading activities</b>		
Purchases	28,533	32,262
Wages	185,836	173,653
Other operating leases	92,480	92,665
Rates & water	10,064	8,850
Light & heat	9,198	6,326
Repairs & maintenance	1,910	2,810
Insurance	1,899	1,335
Travelling	3,669	2,627
Telephone	1,651	1,400
Other office costs	24,850	20,461
Professional fees	-	1,106
Depreciation	7,594	7,498
	<hr/>	<hr/>
	367,684	350,993

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 2017**

	2017	2016
	£	£
<b>Investment management costs</b>		
Portfolio management	1,960	283
<b>Charitable activities</b>		
Wages	29,401	27,698
Rates and water	798	923
Insurance	410	617
Light and heat	135	130
Telephone	1,285	1,263
Repairs & maintenance	1,822	2,091
Other office costs	1,889	1,154
Vets' fees	17,824	10,257
Microchipping	675	75
Travel costs	2,364	2,746
Veterinary vouchers	300	3,935
Adoption costs	91,699	91,115
Premises expenses	650	952
Depreciation	149	582
	<hr/>	<hr/>
	149,401	143,538
<b>Support costs</b>		
<b>Government costs</b>		
Wages	40,432	43,377
Premises costs	12,216	30,289
Audit fees	-	3,000
Legal & Professional fees	5,795	6,843
Other financial costs	10,951	13,400
Depreciation	2,492	2,113
Accountancy fees	1,550	-
Donations	-	7,500
	<hr/>	<hr/>
	73,436	106,522
<b>Total resources expended</b>	<hr/>	<hr/>
	597,454	610,338
<b>Net income before gains and losses</b>	<hr/>	<hr/>
	292,739	489,067
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	1,373	747
	<hr/>	<hr/>
<b>Net income</b>	<u>294,112</u>	<u>489,814</u>