
RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2007

RSPCA CAMBRIDGE & DISTRICT BRANCH

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RSPCA CAMBRIDGE & DISTRICT BRANCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2007**

Trustees

Mrs J Barber
Mrs E Hollamby
Dr R Rodd, Treasurer
Ms K Stoner, Secretary
Mrs M Sievwright (retired 16/10/2007)
Mrs C James
Mr P Anderson (appointed 16/10/2007)
Ms R Mitchell (appointed 16/10/2007)

President

Lady Browne

Charity registered number

205098

Principal office

1 Pool Way
Whitehall Road
Cambridge
CB5 8NT

Secretary

Ms K Stoner

Auditors

Peters Elworthy & Moore
Chartered Accountants
Registered Auditors
Salisbury House
Station Road
Cambridge
CB1 2LA

Bankers

National Westminster Bank plc
10 Bene't Street
Cambridge
CB2 3PU

Solicitors

Eaton & Few
8 The Meadow
Meadow Lane
St Ives
Huntingdon
PE27 4LG

RSPCA CAMBRIDGE & DISTRICT BRANCH

POLICY ON HELP WITH VETERINARY TREATMENT COSTS FOR THE YEAR ENDED 31 DECEMBER 2007

Reason for a policy

It appears that a proportion of the public do not understand that the RSPCA and other animal charities are not able to fund free or cheap veterinary treatment for all pet animals. This means they don't make provision through pet insurance or other means to ensure that they can pay for veterinary treatment when their pets are suddenly ill or injured. We are receiving increasing numbers of calls for help from owners who don't expect to have to pay anything towards emergency treatment for their animals. We're also receiving requests for help from people who don't understand that we can only help owners who genuinely are on very low income.

Increasing numbers of owners who are on a low income and eligible to attend our clinic are unable or unwilling to pay for treatment there even though charges are typically less than 30% of what they would pay at a private vet.

If we agree to waive charges for the owners who claim that they cannot afford to pay there is a risk that everyone will decide to refuse payment and it will become impossible to continue to run the clinic. There may be some situations where there are good reasons for treating an owner differently (for example if we know they have already exhausted all their funds at a private vet), but we dare not treat people as exceptions simply because they say so.

The most expensive operation likely to be done at the clinic is fracture repair on a large dog. Typically this might be about £500: a saving of £1,500 compared with private treatment, but still a lot of money for someone to find if they are on benefit of around £70 per week. Usually in this situation the University Vet School, who do our operations at a reduced rate, would require £250 payment at the time of the operation as evidence that the owner would make an effort to find the remaining half later.

Many users of the RSPCA clinic and members of the public who phone asking for emergency help at private vets have more than one animal and it's also common for them to have large dogs. Sometimes these are pedigree animals who must originally have cost substantial amounts of money (a King Charles spaniel pup sells for about £400), although some of the pedigree animals have been obtained "second-hand" e.g. because the original owner could not house-train the dog. It's evident that most of these owners have no idea how expensive emergency veterinary treatment can be, and they are not realistic about the amount of help that it's possible for us to give - for example most vets now have an out-of-hours surcharge of around £70 if an animal has to be seen in the evening or on a Sunday, which means that our standard maximum help of £50 would be used up before any treatment had been given at all.

The pet owners who ask for our help clearly do have some money in most cases; dogs like a mastiff are not cheap to feed, even if the current owner did not originally pay the normal purchase price! We need to get them to a more realistic understanding that a head in the sand attitude to keeping up vaccinations and being able to deal with unexpected emergencies will almost inevitably end with the heartache of a dead pet.

Some people on very low incomes genuinely have great difficulty finding money "up front" in an emergency, because they have bank accounts which don't provide either cheques or cards; so they have no way to get hold of their money if an animal is suddenly in need of emergency treatment outside normal working hours.

We pay Cambridge University Vet School a flat-rate fee to provide staff for our clinic. This means that it would not improve the clinic's financial situation if we were to alter our present policy of accepting Working Tax Credit as proof of low income and required anyone who was on low income but in work to pay to use a private vet as this would reduce our income from fees without reducing our expenditure. However, clinic users who are on WTC can reasonably be expected to pay our fees without any further adjustments.

Some charities (for example the PDSA) restrict their help to one animal per household. The argument in favour of this is that it enforces owner responsibility if they are required to pay the full cost of treatment for additional animals they have chosen to take on. We would be very reluctant to go down this path for four reasons:

- Many of the owners who ask for our help do not think ahead. Punishing one owner by refusing treatment to the "excess" animals so that these have to be put to sleep might stop that particular owner from keeping multiple animals again, but it probably wouldn't stop others acquiring more animals than they are able to pay for.

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POLICY ON HELP WITH VETERINARY TREATMENT COSTS FOR THE YEAR ENDED 31 DECEMBER 2007

- A recurrent welfare problem we face is the owner who acquires many animals and cannot cope. It is absolutely essential that we don't discourage anyone who is on the verge of this from seeking our help for pet neutering, flea treatments etc.
- Some of the owners who contact us have serious mental health and other problems and in many of these cases their lives revolve round their animals. Reducing our support for these people would cause them great distress.
- The PDSA does not do any rehoming; but we do. If we were to restrict veterinary help to one animal per household, we would come under great pressure to accept the excess animals for rehoming.

What we need to get across to pet owners

- a. The RSPCA, PDSA etc. have limited funds. There is no NHS for animals. We can only help owners who genuinely can't afford to take out pet insurance and who can't get credit cards or a bank loan. Most vets won't give credit now because they have so many bad debts.
- b. Owners who are on benefits and know they wouldn't be able to afford a private vet need to register with the Cambridge RSPCA clinic before an emergency strikes. Cats, dogs and rabbits all need regular vaccinations and getting these done at the clinic ensures that the animal is registered in case of emergency.
- c. Owners who cannot afford the cost of dealing with the potential complications of pregnancy and birth must get female pets spayed. It costs just £35 to have a bitch spayed via our clinic, but could be more than £700 to have an emergency caesarian operation at a private vet.
- d. Owners need to be more realistic when taking on animals: particularly very large dogs or multiple animals. Because it isn't possible for us to provide completely free treatment they must allow a margin to pay something towards veterinary costs. It is unacceptable to acquire more and more (or larger) animals until funds only stretch to cover food.
- e. Owners need to be aware that veterinary surgeries do not work round the clock and that costs escalate if they delay seeking help until after normal working hours. This can eat up all the help we are able to give before the animal even reaches the surgery.
- f. Owners need to accept that they should pay a reasonable amount towards the cost of treatment. If this doesn't happen, we could be in a situation where the funds available will only stretch to cover the cost of putting the animal to sleep.
- g. In some cases we now allow owners to pay for their pet's treatment by installments. However, if significant numbers fail to keep up their payments this will no longer be possible.

Our policy on help with the cost of veterinary treatment

- We will never refuse to relieve an animal's suffering; however this may mean we have to arrange for the animal to be put to sleep if the owner is unable or unwilling to pay a reasonable share of the cost of treatment or if the owner is unwilling to pay for treatment at a private vet but doesn't provide any proof of low income.
- If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our criteria we will normally offer transfer of ownership to the branch for rehoming as an alternative to putting the animal to sleep. We have to do this because we would otherwise have no way to prevent anyone claiming to be unable to afford payment and getting free treatment for their animals.
- The University Vet School normally require payment of 50% of the total charge for treatment when an animal is admitted to the hospital from our clinic for inpatient treatment. As this charge is already heavily subsidised, we will not usually be able to give any additional help.

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- Owners who are on Working Tax Credit will almost always be better off than those who are not working and will be expected to pay our charges in full without any further adjustments, bearing in mind that these charges are already considerably less than those of a private vet.

- **Treatment of owned animals at private vets**, is significantly less cost-effective than using the clinic: for example a typical late-night call can involve a surcharge of up to £100. This means that callers who are not currently registered with the clinic will normally have to wait until the next open clinic session. Because of this it is very important that owners who know they would not be able to afford a private vet should arrange to register their animals — preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly boosters only cost £10 and this relatively small payment will protect from killer diseases and maintain the animal's registration.

- We expect owners to co-operate with our efforts to help their animals. This means:
 - o they should pay their share of the costs when requested.
 - o they should provide proof of income whenever they attend the Cambridge clinic.
 - o they should arrive at the clinic in good time (before 10.30 am.)
 - o they should only use the out of hours emergency system for genuine emergencies.
 - o they should be reasonable about the numbers and types of animals they keep.
 - o they should ensure that pets' vaccinations are kept up-to-date.
 - o they should get their animals neutered.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2007

The trustees submit their annual report and the audited financial statements of RSPCA Cambridge and District Branch (the Charity) for the year ended 31 December 2007.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The charity is a branch of the RSPCA, which is governed by the RSPCA Act 1932. Whereas the Branch is a separately registered Charity it follows rules laid down by the RSPCA Council.

The branch committee, who are trustees of the branch submit their annual report and audited financial statements for the year ended 31st December 2007. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued by the Charity Commission in 2005 in preparing the annual report and financial statements of the charity.

The charity was formed in 1883 when the committee of the Cambridgeshire Society for the Prevention of Cruelty to Animals resolved to change its status to become a branch of the National RSPCA. In doing so, the organisation retained its status as an independently-reporting charity, but placed itself under the Rules of the National Society, including a commitment to pay an annual contribution to support the work of the Society's Inspectors. The branch is governed by the RSPCA Branch Rules (revised January 2003).

The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity. This covers SE Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport in the North to Royston in the South and from Gamlingay in the West to Newmarket in the East (including all the area between).

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The branch committee of trustees is composed of:

1. At least seven trustees and not more than fourteen committee members, elected by vote of branch members at the Annual General meeting who must be members of the National Society; and
2. Up to two committee members co-opted by vote of the elected branch committee.

Committee members stand down at the AGM and may then stand for re-election or appointment. Members who stand for election and fail are not eligible to be appointed by the committee.

The trustees who served during the year were:

Mrs J. Barber

Mrs E. Hollamby

Dr R. Rodd (Treasurer)

Ms K. Stoner (Secretary)

Mrs M. Sievwright (did not stand for re-election at the 2007 AGM on 16 October 2007)

Mrs C James

Mr P Anderson (elected at the 2007 AGM on 16 October 2007)

Ms R. Mitchell (elected at the 2007 AGM on 16 October 2007)

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Any branch member who is interested in joining the committee is invited to contact the Branch Secretary with a view to attending meetings as an observer. Very occasionally some items of business may be confidential, in which case observers will be requested to "sit out" while these items are discussed.

The branch aims to run an induction day for potential and/ or new trustees at least annually. The first of these was held in February 2007 as a pilot and we hope that lessons learned from analysis of feedback from attendees will enable us to provide an improved session in 2008. Anyone interested in joining the committee is very strongly advised to attend the induction day if at all possible as the complex nature of the branch's activities means that it is not possible to participate fully in management decisions if you have not been given an over-view of what we do and how our work fits into the overall operations of the RSPCA.

In-service training for committee members with particular responsibilities (e.g. rehoming co-ordinator, treasurer,) is available in the form of short courses run by the national Society. These are generally run ad-hoc on a regional basis so that committee members can attend from multiple branches.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The trustees meet monthly and a quorum of at least four trustees must be present for valid decision-making. Optionally the trustees may decide not to hold a meeting in up to two months of a year for holidays etc.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

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

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Strategic plans and budgets drawn up and approved by the trustees.
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

e. RISK MANAGEMENT

As required by its responsibilities under the Statement of Recommended Practice 2005, the committee has examined and discussed potential risks to the finances and effective working of the branch and has arranged for systems to be put in place to minimize these risks. The most significant financial risks incurred by the branch related to the handling of property-related transactions where there was a need to balance the need for proper professional advice against the cost of legal and survey fees. Where these transactions were instigated by the branch the necessary steps were always fully reported and discussed by the committee. Care was taken that the relevant statutory authorities were contacted for advice relating to health and safety regulations and inspections; building control; fire certificates etc. for all buildings owned or leased by the branch. The branch has signed up to the fair disciplinary procedure system operated by the national society and ensures that all volunteers and employees are treated fairly and equally. Paid employment is advertised openly and subject to fair competition. The branch has an agreed Health and Safety Policy and Volunteers Policy.

Safety issues have been discussed by the committee and it has been agreed that the risk of significant injury as a result of branch activities is generally low. Where areas of risk have been identified the branch committee has taken steps to minimize potential hazard. The committee remain concerned about the long hours worked by some individual committee members as a result of the overwhelming need to maintain income from the branch shops and to achieve rehoming of animals in care with all possible speed. The use of a second rehoming co-ordinator to cover home-visits for Block Fen animal home has solved the problem of overload of the branch homing-co-ordinator from this source. The committee consider that overload and burnout remain the most serious health and safety risks for the branch.

The committee has discussed its responsibilities under the Disability Discrimination Act and staff and volunteers have been informed of their responsibilities under the Act. In view of the demonstrably serious financial state of the branch the committee believe that they could not reasonably be required to cut down on their core charitable activities in order to improve accessibility in its shops through building works requiring significant expenditure. The animal clinic has disabled toilet facilities and wheelchair access and we consider that access to this facility for pet owners with disabilities is a core requirement of our service provision.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The objects of the charity are to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity. This covers south-east Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport in the north to Royston in the south and from Gamlingay in the west to Newmarket in the east (including all the area between).

The major activities of the charity to promote its objects are:

- A low-cost animal clinic in Cambridge city for pet-owners receiving state benefits.
- Care and rehoming of animals taken in by the local Inspectors and Animal Collection Officers of the Society.
- A veterinary voucher scheme operated via private vets to help low-income pet owners whose animals require emergency treatment and cannot be taken to the Cambridge clinic.
- A scheme to offer very low cost neutering for feral cats and for pets whose owners are on benefits.
- Veterinary treatment and where necessary rehoming for sick and injured stray animals reported to the RSPCA control centre.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

Minimum Animal Welfare Standards

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

Animals accepted into branch care

1. Branches should be able to provide advice or assistance to animals of all species, even if only by referral to specialist organisations.
2. Animals taken in by the inspectorate, and in need of accommodation, should be seen as having first call on the branch's animal welfare resources. The branch with this responsibility for the animal is the one in whose area the animal is found.
3. Branches should aim to accept all companion animals offered to them for adoption, although this may not be achievable in the short term.

Rehoming

1. All dogs and cats should be micro chipped before rehoming in line with current Society policy. *
2. Where an animal is offered for adoption and a pre-home visit is required in accordance with the rules, the potential adopter should initially be contacted within 48 hours and the visit itself should be conducted within a week.
3. All animals for rehoming should be neutered, in line with current Society policy, (except where there are over-riding veterinary reasons for not doing so). In the case of animals that are too young to be neutered at the time of adoption, a neutering voucher should be issued and the branch should attempt to ensure that it is used.

Welfare neutering

1. All branches should establish a welfare neutering policy and budget.
2. Support with welfare neutering of their animals should be offered at least to people on the following benefits: income support, family credit, housing benefit.
3. Owners who fit the eligibility criteria should be offered a minimum contribution toward the cost of neutering their animals (suggested to be at least £10 or 10% of their bill)

Assistance with veterinary treatment

1. All branches should establish an appropriate veterinary assistance policy and budget.
2. As with welfare neutering, help should be offered at least to people on income support, family credit or housing benefit.
3. All people asking the RSPCA for assistance and meeting the eligibility criteria should be offered at least a contribution sufficient to ensure that their animal is seen by a veterinary surgeon (i.e. at least the cost of the consultation fee).

At present the Cambridge branch is largely achieving all these targets with the exception of the aim of satisfying all requests by the public to take in companion animals for rehoming which it is completely unable to attempt due to lack of funds. As the branch area contains at least two large animal homes operated by other reputable charities and two active Cats' Protection branches, the committee consider that it would not be acceptable for the branch to take in animals in the knowledge that they would certainly have to be put to sleep rather than referring the owners to other possible sources of help.

* Where young kittens or puppies are rehomed the Cambridge branch has been advised by the vets who attend our animals in kennels that it is preferable to supply a combined voucher for neutering and chipping so that the microchip can be implanted under a general anaesthetic at the same time as the neutering operation. This means a greater degree of certainty that the chip can be implanted in the muscle, rather than beneath the skin, and will not subsequently work out and be lost.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2007**

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Work done by the branch in 2007 (2006 numbers shown in brackets):

	Dogs	Cats	Misc.	Total
Clinic treatments	2,248 (2,247)	1,126 (1,252)	104 (155)	3,478 (3,654)
Treatments under voucher scheme	61 (57)	56 (63)	1 (5)	118 (125)
Animals neutered for rehoming	4 (8)	13 (51)	23 (41)	40 (100)
Assisted welfare neutering	93 (73)	55 (60)	21 (21)	169 (154)
Animals micro-chipped for rehoming	8 (23)	48 (75)	3	59 (98)
Put to sleep due to illness or injuries	57 (32)	34 (31)	20 (12)	111 (75)
Rehomed	11 (23)	58 (75)	21 (60)	90 (158)
Pre home checks for branch adoptions*	23 (59)	57 (65)	1 (26)	81 (150)

*The number of homes checked is sometimes lower than the number of animals rehomed due to the number of animals rehomed in pairs or social groups and because adopters already well-known to the branch as suitable carers were not re-checked.

Animal Clinic

From October we ran an extra session on Wednesday mornings, restricted to vaccination, pre-neutering checks, micro-chipping and removal of stitches. This relieved some of the pressure on the open surgery sessions and reduced waiting times as well as reducing the risk of cross-infection between unvaccinated puppies and kittens and sick animals.

We still need to train more clinic reception volunteers so that we have enough spares to cover holidays etc. If you might be interested, please email reception@rspca-cambridge.org.uk

c. PROGRAMME RELATED INVESTMENTS

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

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

b. FUNDRAISING ACTIVITIES/INCOME GENERATION

Income

The charity's income was £147,200 (£160,088 in 2006). £73,557 was income from the two charity shops (was £79,848 in 2006). This represents a huge amount of effort on the part of our volunteers and staff, particularly since the shop in Newmarket is run almost entirely by volunteers. The shop in Cambridge is run by one paid manager and a paid part-time deputy manager with volunteer help. We have found that it is difficult to recruit volunteers in Cambridge because of the high percentage of employment and comparatively small population of retired people compared with the Newmarket area.

Second-hand goods for sale in the shops were entirely sourced from over-the counter donations from members of the public so there was no requirement for us to employ a professional paid collector to solicit goods from people's homes.

Fundraising

Our charity shops are now consistently making a net profit over their running costs and should represent a steady source of income in the future. During 2007 the bookshop continued to make steady progress, but there was a decline in sales of clothing; probably due to competition from very cheap imported new clothes. Online sales via eBay, Abebooks and the shops' own website at <http://www.rspcabookshop.co.uk> also continued.

The shop at 156 High Street Newmarket maintained its excellent record of profitability, and we would like to thank all the volunteers, with particular mention of Lorna who bears up cheerfully as volunteer manager — a very onerous responsibility in these days of Health and Safety. During the course of the year it became obvious that Lorna was having to spend unreasonable amounts of time on the "backroom" aspects of running a charity shop; sometimes working until 11 or 12 at night. The committee decided that it was necessary to recruit a part-time, paid deputy working 16 hours spread over the course of the week in order to reduce Lorna's workload to more manageable proportions and Sharon Whitton was appointed in December.

The branch once again participated in the "RSPCA Week" collections outside local Tesco stores in the last week of April. We are most grateful to Tesco for giving us this regular opportunity to raise funds.

c. INVESTMENT POLICY AND PERFORMANCE

The charity does not have any invested funds.

d. RESOURCES EXPENDED AND CHARITABLE ACTIVITIES

The committee continued its policy of restricting intake mainly to animals referred by the Inspectors and sick and injured strays referred by the National Control Centre, with very occasional intake of unwanted animals (mainly dogs) in order to ensure that we always have some dogs available for adoption. Experience has shown that if we entirely restrict intake of dogs to Inspectors' referrals this means that there may be long periods of time when we have no dogs to offer to the public and that this means that we then become viewed as a cat-only centre which impacts on our ability to rehome dogs when this is required.

Veterinary treatment costs at £40,468 (2006 £64,913) continue to be a large part of our expenditure. As in previous years, this was divided between the Cambridge Clinic and treatments at private vets.

The veterinary voucher scheme is used to cover animals whose owners are on benefit and cannot afford the full cost of treatment where it is not possible for treatment to be given at the clinic. This is relatively expensive because it mainly relates to out of hours and emergency cases. Because of the large size of our branch area and the clinic's restricted opening hours we expect this to be a continuing feature as we cannot delay emergency treatment in order to transport animals to the clinic and the clinic's emergency cover is restricted to animals already registered with the clinic. The Veterinary School has a limit on the number of operations it can do for us, so a high proportion of spay/neuter has to be done at private vets.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

Animals in our rehoming program are treated almost exclusively at private vets, partly because most of them are initially taken to the nearest vet as an emergency case, but also because it is not practical to arrange regular transport to Cambridge from the locations where they are boarded. Per capita treatment costs for rehoming are relatively high because the majority are seriously ill or injured when taken in.

Our animal boarding costs were £46,967 (£54,493 in 2006). The branch has a great need for extra volunteers to do pre-homing visits to ensure a compatible match between animal and adopter. If you think you might be interested in this, please contact Janine Barber on 01638 508 316 or email rehoming@rspca-cambridge.org.uk

FINANCIAL REVIEW

a. RESERVES POLICY

At the end of 2007 the Trustees were very concerned that the branch did not have any reserve funds to provide a buffer to enable us to continue services if income from donations, legacies and fund-raising were to be interrupted, and that income from fundraising was declining. The branch was very fortunate to receive a generous legacy in April 2008, which restored reserves to the acceptable level of sufficient to cover a year's continued activity. However, considering the current unfavourable economic climate and continuing low levels of income from fundraising activities, this money can only be viewed as an adequate safeguard to ensure that current activities can continue and not as an opportunity to begin any new projects requiring substantial expenditure. In particular it is not sufficient to enable us to achieve one of the Minimum Animal Welfare Standard aims: that of accepting all animals we are requested to take in for rehoming, and we will have to continue to restrict intake to sick/injured strays and requests by Inspectors and ACOs.

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

We are facing an increasing demand for help with costs of veterinary treatment, both in terms of the numbers of clients who attend our animal clinic and of requests for help at private vets. It is becoming increasingly concerning that people whom we cannot help will simply ignore their animals' suffering in the hope that they will either recover spontaneously or die. In the case of conditions which are distressing but non-fatal, such as serious skin disease, this may mean extended suffering for an animal, until the inspectorate is forced to step in.

The committee has introduced the following steps in an effort to alleviate the situation:

From 25th September 2007 we introduced an extra Wednesday session at our animal clinic. This session is restricted to pre-neutering checks, vaccination and micro-chipping and post-operative checks only. The long term aim of this extra session is to relieve some of the pressure on the three other sessions and provide extra encouragement for owners to adopt preventive healthcare measures.

One committee member will be given training in micro-chip implantation so that we can do more to encourage this as a method of identification to re-unite owners with straying pets. (These proposed micro-chipping only sessions will not give owners an entitlement to use the clinic's out of hours service).

Overall our attempts to satisfy the need for veterinary help and for care of animals which are found injured depend on our ability to generate extra income.

Plans are still in progress to seek sponsorship for kennel units, from commercial and private individuals. Businesses which sponsor a unit will be given a link from the branch website and their workers will be encouraged to take an interest in the animals which pass through that unit during the duration of sponsorship. We expect that this may be of interest to businesses with an involvement in animal care and welfare equipment (e.g. dog beds, cat pens etc.)

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

We are attempting to maximise income from second-hand books donated to our charity shop by having a bookstall at local events and by increasing sales of books online where our inventory will be available to a country-wide audience.

We have registered the branch with the Environment Agency as an Exempt collector/dealer in saleable waste items. This means that our volunteers can offer a house-clearance service (where there are enough items which can be sold via our shop to make this worthwhile). This should, at minimum, enable us to generate more income from sale of "rag" for recycling and may be a source of some items with a good resale value.

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

Employees have a regular scheduled place at the start of monthly committee meetings so that they can be free to consult on matters concerning them and on the running of their areas of activity. Volunteers are invited to consider joining the Society and standing for election to the branch committee so that their views can be fully represented. 2

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

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

Details of these policies can be obtained by writing to the committee c/o the RSPCA Animal Clinic, 1, Pool Way, Whitehill Road, Cambridge CB5 8NT.

2. Anyone wishing to stand for election must be an adult member of the RSPCA of at least three months' duration at the time of the branch AGM.

The crucial role of volunteers in the work of the branch

Volunteer help for the branch

Telephone (on an "on-call" basis): 17,520 hours
Fostering animals before rehoming: 5,000 hours
Administration and record-keeping: 1,050 hours
Almoning at the clinic: 700 hours
Visiting potential animal adopters: 400 hours
Charity shops fundraising: 8,000 hours
Committee meetings: 250 hours
Supervising viewing of animals for rehoming: 200 hours
Liaison meetings with other branches: 50 hours
Animal collection (e.g. transport to the kennels): 50 hours

TOTAL: 33,220 hours

If the work of the volunteers was paid for at £5 per hour it would cost the charity £166,100!

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2007

Thanks

The committee would like to express their thanks to all the people who made the work of the branch possible: the clinic almoners, the Cambridge Vet School staff and the private vets who participate in our voucher schemes; the animal fosterers, home visitors and emergency drivers, and all the collectors, shop staff, shop volunteers and donors whose generosity pays for it all. We must also thank their families for continually putting up with the disruption of 'normal' life. All our members will know the hard work done by our local inspectors and animal collection officers, but they may not realise how much essential "backroom" support work goes into keeping the region functioning. Our thanks to Suzie Graham (regional manager) and Val Fountain (branch development adviser). Special thanks to Carol Favell, formerly regional administrator, who retired at the end of the year.

More volunteers needed

We need extra volunteers to help in our two charity shops — might you be able to help? Phone 01223 212 644 (Cambridge Charity Shop); 07766 502 032 (Lorna Jones, volunteer line-manager for Newmarket Charity Shop) if you think you might be interested. There are a variety of interesting jobs which need doing, not just helping on the till and some of them can be done in the evening, or at weekends.

The shops are at 188 and 184 Mill Road, Cambridge and at 156 High Street, Newmarket.

The Cambridge shop is particularly looking for sites for our "mini book-banks", which are basically modified wheelie bins for collecting donated second-hand books. These need to be indoors as they are not weather-proof (e.g. in the foyer of a shop or office). Collected books are sold at the charity bookshop at 188 Mill Road.

Secure online donations

You can now make secure online donations to the branch using your credit card or CAF charity card via the CAF website <http://www.givenow.org> (enter RSPCA Cambridge in the search box)

If you are a UK standard-rate taxpayer this method of giving is beneficial to the charity because tax at 22% is automatically reclaimed for us.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

This report was approved by the trustees on 17 June 2008 and signed on its behalf, by:

RSPCA CAMBRIDGE & DISTRICT BRANCH

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2007**

RSPCA CAMBRIDGE & DISTRICT BRANCH

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF RSPCA CAMBRIDGE & DISTRICT BRANCH

We have audited the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2007 set out on pages 17 to 26. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the charity's members, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 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 trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

The responsibilities of the trustees for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of trustees' responsibilities.

We have been appointed as auditors under Section 43 of the Charities Act 1993 and report in accordance with regulations made under Section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland)

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the Trustees' annual report is not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF RSPCA CAMBRIDGE & DISTRICT
BRANCH**

OPINION

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 December 2007 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with the Charities Act 1993.

PETERS ELWORTHY & MOORE

Chartered Accountants
Registered Auditors

Cambridge

Date:

RSPCA CAMBRIDGE & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Note	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations	2	-	35,768	35,768	30,185
Legacies	2	-	648	648	4,183
Grants	2	-	8,284	8,284	15,750
Activities for generating funds	3,4	-	73,557	73,557	79,848
Incoming resources from charitable activities	5	-	28,569	28,569	26,247
Other incoming resources	6	-	374	374	3,875
TOTAL INCOMING RESOURCES		-	147,200	147,200	160,088
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising expenses and other costs	4	-	56,681	56,681	53,065
Charitable activities	8,9	-	81,053	81,053	131,675
Governance costs	7	-	2,440	2,440	2,367
TOTAL RESOURCES EXPENDED	10	-	140,174	140,174	187,107
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		-	7,026	7,026	(27,019)
Total funds at 1 January 2007		7,460	48,194	55,654	82,673
TOTAL FUNDS AT 31 DECEMBER 2007		7,460	55,220	62,680	55,654

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 26 form part of these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2007**

	Note	£	2007 £	£	2006 £
FIXED ASSETS					
Tangible fixed assets	13		117,780		120,438
CURRENT ASSETS					
Stocks		743		690	
Debtors	14	17,659		17,636	
Cash at bank and in hand		215		562	
		18,617		18,888	
CREDITORS: amounts falling due within one year	15	(73,717)		(71,417)	
NET CURRENT LIABILITIES			(55,100)		(52,529)
TOTAL ASSETS LESS CURRENT LIABILITIES			62,680		67,909
CREDITORS: amounts falling due after more than one year	16		-		(12,255)
NET ASSETS			62,680		55,654
CHARITY FUNDS					
Restricted funds	17		7,460		7,460
Unrestricted funds	17		55,220		48,194
TOTAL FUNDS			62,680		55,654

The financial statements were approved by the trustees on 17 June 2008 and signed on their behalf, by:

The notes on pages 19 to 26 form part of these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

1.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

1. ACCOUNTING POLICIES (continued)

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Assets acquired by gift

Tangible assets given to the charity, whether for restricted or unrestricted purposes, are included at cost, being the trustees' best estimate of the price which would have been paid by them on the open market. Where appropriate, professional valuer's advice is obtained.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Straight line over 50 years
Equipment and office furniture	-	25% on cost

1.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. VOLUNTARY INCOME

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
Donations	-	35,768	35,768	30,185
Legacies	-	648	648	4,183
Grants	-	8,284	8,284	15,750
	<hr/>	<hr/>	<hr/>	<hr/>
Voluntary income	-	44,700	44,700	50,118
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3. FUNDRAISING INCOME

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
Shop income	-	73,557	73,557	79,848
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

4. TRADING ACTIVITIES

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
FUNDRAISING TRADING EXPENSES				
Advertising	-	1,243	1,243	1,355
Hire of premises, stalls etc	-	140	140	136
Shop set up and running costs	-	32,513	32,513	30,659
Repairs and maintenance	-	217	217	402
Shop - Wages & salaries	-	21,176	21,176	19,511
Shop - National Insurance Contributions	-	1,392	1,392	1,002
	<u>-</u>	<u>56,681</u>	<u>56,681</u>	<u>53,065</u>
Net expenditure from trading activities	<u>-</u>	<u>(56,681)</u>	<u>(56,681)</u>	<u>(53,065)</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
Adoptions	-	2,945	2,945	3,409
Clinic fees	-	25,624	25,624	22,838
	<u>-</u>	<u>28,569</u>	<u>28,569</u>	<u>26,247</u>

6. OTHER INCOMING RESOURCES

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
Neutering refunds	-	374	374	1,372
Other	-	-	-	2,503
	<u>-</u>	<u>374</u>	<u>374</u>	<u>3,875</u>

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

7. GOVERNANCE COSTS

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
Auditors' remuneration	-	2,440	2,440	2,367
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. DIRECT COSTS

	Total 2007 £	Total 2006 £
Purchases	-	128
Clinic consumables	497	2,421
Veterinary fees, vaccines and microchips	22,922	28,654
Boarding and homing expenses	46,967	54,493
University of Cambridge: fees for staff at clinic	2,346	36,259
Professional fees	851	1,266
	<u> </u>	<u> </u>
	73,583	123,221
	<u> </u>	<u> </u>

9. SUPPORT COSTS

	Basis of Allocation	Activities £	Total 2007 £	Total 2006 £
Telephone	Direct basis	668	668	888
Insurance	Direct basis	-	-	517
Branch contribution to regional fund	Direct basis	510	510	510
Rates and water	Direct basis	1,025	1,025	807
Printing and stationery	Direct basis	143	143	440
Light and heat	Direct basis	491	491	617
Bank charges and interest	Direct basis	1,328	1,328	-
Travelling	Direct basis	164	164	825
Sundries	Direct basis	383	383	763
Depreciation	Direct basis	2,758	2,758	3,087
		<u> </u>	<u> </u>	<u> </u>
		7,470	7,470	8,454
		<u> </u>	<u> </u>	<u> </u>

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2007 £	Depreciation 2007 £	Other costs 2007 £	Total 2007 £	Total 2006 £
Fundraising expenses	22,568	-	34,113	56,681	53,065
Activities	-	2,758	78,295	81,053	131,675
Governance	-	-	2,440	2,440	2,367
	<u>22,568</u>	<u>2,758</u>	<u>114,848</u>	<u>140,174</u>	<u>187,107</u>

11. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2007 £	2006 £
Depreciation of tangible fixed assets:		
- owned by the charity	2,758	3,087
Auditors' remuneration	2,440	2,367
	<u>2,440</u>	<u>2,367</u>

During the year, no trustees received any remuneration, benefits in kind or reimbursement of expenses (2006 - £NIL).

12. STAFF COSTS

Staff costs were as follows:

	2007 £	2006 £
Wages and salaries	21,176	19,511
Social security costs	1,392	1,002
	<u>22,568</u>	<u>20,513</u>

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

	2007 No.	2006 No.
Shop	3	3

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment and office furniture £	Total £
COST			
At 1 January 2007	130,000	6,193	136,193
Additions	-	100	100
	<u>130,000</u>	<u>6,293</u>	<u>136,293</u>
At 31 December 2007	130,000	6,293	136,293
DEPRECIATION			
At 1 January 2007	9,750	6,005	15,755
Charge for the year	2,600	158	2,758
	<u>12,350</u>	<u>6,163</u>	<u>18,513</u>
At 31 December 2007	12,350	6,163	18,513
NET BOOK VALUE			
At 31 December 2007	<u>117,650</u>	<u>130</u>	<u>117,780</u>
At 31 December 2006	<u>120,250</u>	<u>188</u>	<u>120,438</u>

In accordance with Financial Reporting Standard 15, the trustees have commenced depreciation of freehold buildings. The policy is to depreciate over the useful economic life of 50 years.

14. DEBTORS

	2007 £	2006 £
Income tax recoverable	412	460
Amounts owed to restricted fund by general fund	7,460	7,382
Other debtors	9,787	9,794
	<u>17,659</u>	<u>17,636</u>

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

	2007 £	2006 £
Bank loans and overdrafts	10,414	16,606
Social security and other taxes	-	354
University of Cambridge	42,028	32,000
Boarding, homing and veterinary fees	11,190	3,802
Amounts owed by general fund to restricted fund	7,460	7,382
Other creditors	2,625	11,273
	<u>73,717</u>	<u>71,417</u>

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

**16. CREDITORS:
AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2007 £	2006 £
University of Cambridge	-	12,255

The above balance related to an element of the fee charged by the University of Cambridge.

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
UNRESTRICTED FUNDS				
General Funds - all funds	48,194	147,200	(140,174)	55,220
RESTRICTED FUNDS				
Fund for animal care equipment	7,460	-	-	7,460
Total of Funds	55,654	147,200	(140,174)	62,680

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	48,194	147,200	(140,174)	55,220
Restricted funds	7,460	-	-	7,460
	55,654	147,200	(140,174)	62,680

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2007 £	Unrestricted Funds 2007 £	Total Funds 2007 £	Total Funds 2006 £
Tangible fixed assets	-	117,780	117,780	120,438
Current assets	7,460	11,157	18,617	18,887
Creditors due within one year	-	(73,717)	(73,717)	(71,416)
Creditors due in more than one year	-	-	-	(12,255)
	7,460	55,220	62,680	55,654

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

19. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of this size and nature, the charity uses its auditors to prepare and submit returns to the tax authorities where applicable and to assist with the preparation of the financial statements.