
RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2009

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 2009**

Trustees

Mr P Anderson
Mrs J Barber
Mrs E Hollamby
Mrs C James, Chair
Dr G Lyons (appointed 30 June 2009)
Ms R Mitchell
Dr R Rodd, Treasurer
Ms K Stoner, Secretary

Charity registered number

205098

Principal office

1 Pool Way
Whitehall Road
Cambridge
CB5 8NT

Auditors

Peters Elworthy & Moore
Chartered Accountants
Statutory 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 2009

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 £80 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

POLICY ON HELP WITH VETERINARY TREATMENT COSTS FOR THE YEAR ENDED 31 DECEMBER 2009

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.
- 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

POLICY ON HELP WITH VETERINARY TREATMENT COSTS FOR THE YEAR ENDED 31 DECEMBER 2009

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.
 - 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.
- o 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 2009

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 2009.

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 2009. 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 commitment to pay an annual contribution to support the work for the Society's Inspectors. The branch is governed by the RSPCA Branch Rules (revised 2006).

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The branch committee of trustees is composed of:

1. At least seven and not more than fourteen committee members elected by vote of branch members at the Annual General Meeting who must be members of the National Society, and
2. Up to two committee members co-opted by vote of the elected branch committee.
Committee members stand down at the AGM each year and may then stand for re-election. Members who stand for election and fail to receive at least 50% of the vote are not eligible to be appointed by the committee.

The Trustees who served during the year were:

Mr P. Anderson
Mrs J. Barber
Mrs E. Hollamby
Mrs C. James
Dr Glenn Lyons (elected at the June AGM)
Ms R. Mitchell
Dr R. Rodd (Treasurer)
Ms K. Stoner (Secretary)

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

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 are discussed.

The branch aims to run an induction day for potential and/or new trustees at least annually. The first one was held in February 2007 as a pilot and we hope to do one again in 2010. Anyone interested in joining the committee is strongly advised to attend the induction day if at all possible as the complex nature of branch activities means 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 (eg. rehoming) is available in the form of short courses run by the national Society. These are run ad-hoc on a regional basis so that 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 four months of the year for holidays etc.

The branch committee of trustees is composed of:

1. At least seven trustees elected by vote of branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the committee.

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

The trustees 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

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.

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. One significant financial risk incurred by the branch relates to the handling of property-related transactions where there is a need to balance the need for proper professional advice against the cost of legal and survey fees. Where these transactions are instigated by the branch the necessary steps are always reported and discussed by the committee. Care is taken that the relevant statutory authorities were contacted for advice relating to health and safety regulations and inspections; building control; fire certificates etc. for all buildings owned or leased by the branch. The branch has signed up to the fair disciplinary procedure system operated by the national society and ensures that all volunteers and employees are treated fairly and equally. Paid employment is advertised openly and subject to fair competition. The branch has an agreed Health and Safety Policy, Volunteers Policy and Fire Safety Policy.

The financial situation in the Autumn of 2008 caused the committee some concern about the risks involved in keeping all our funds with a single bank, because deposits over £50,000 are not protected by the FSA guarantee. The trustees therefore agreed that we should open accounts with the Cambridge Building Society and with the Co-Operative bank and place no more than £50,000 with any one institution.

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 financial position 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.

The trustees are also required to comply with the Branch Rules as determined by the Governing Council of the National RSPCA, which is composed of:

- 1 Representatives elected by postal ballot of all society members.
- 2 Regional representatives elected by ballot of the branches.
- 3 Co-opted members with special expertise.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

Powers to amend the Branch constitution:

Branch trustees have no powers to amend the Branch constitution, which is determined by the Branch Rules as laid down by the National Council.

Branch Membership:

Branch trustees have no powers to refuse Branch membership except as laid down in the Branch Rules.

OBJECTIVES AND ACTIVITIES

a. POLICIES, OBJECTIVES AND PUBLIC BENEFIT

1. The RSPCA Cambridge and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.

2. The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

3. The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission

Advancement of animal welfare

4. Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

5. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public (in italics). All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

6. *We support our local Inspector[s] by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away when our funds permit. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.*

7. *We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through our animal clinic in Cambridge and payments for treatment at private vets (where injured stray animals need emergency help outside our normal clinic hours). This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.*

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

8. *We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our animal clinic in Cambridge.* This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

9. *Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming.* This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

10. *We rehome animals in need at low cost to people willing and able to have a companion animal.* Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

11. *We take in, free of charge, lost animals and take steps to reunite them with owners.* This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

12. *We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally.* The public benefits from knowing that we can intervene to assist animals in need.

13. *We offer free animal care advice by distributing information and guidance in the form of leaflets at public events and for members of the public visiting our shops.* The public benefits through the promotion of responsible pet ownership.

14. *Within the terms of our governing document, we support the National Society and other RSPCA branches through the networking of animals to re-home and by carrying out home visits on behalf of other branches and by collaborating at events and meetings such as the Local Animal Welfare Group and Regional Board.*

15. *We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, reception duties at our clinic, helping at our shops and fundraising].* This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The objects of the charity are to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity. This covers SE Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport in the North to Royston in the South and from Gamlingay in the West to Newmarket in the East (including all the area between). The major activities of the charity to promote these objects are:

- A low-cost animal 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 2009

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, working tax credit, housing benefit.
3. Owners who fit the eligibility criteria should be offered a minimum contribution toward the cost of neutering their animals (suggested to be at least £10 or 10% of their bill)

Assistance with Veterinary Treatment

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

At present the Cambridge branch is largely achieving all these targets 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 2009

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Work done by the branch in 2009 (2008 numbers shown in brackets):

	Dogs	Cats	Misc.	Total
Clinic treatments	2,737 (2,388)	1,330 (1,132)	181 (193)	4,248 (3,713)
Treatments under voucher scheme	137 (117)	145 (215)	11 (24)	293 (256)
Animals neutered for rehoming	14 (8)	40 (14)	77 (34)	131 (56)
Assisted welfare neutering	161 (123)	149 (69)	39 (6)	349 (221)
Animals micro-chipped for rehoming	30 (19)	73 (60)	0 (3)	103 (79)
Put to sleep due to illness or injuries	62 (49)	56 (45)	26 (16)	144 (110)
Rehomed	32 (20)	82 (59)	139 (111)	253 (190)
Pre home visits for branch adoptions*	28 (13)	47 (31)	3 (5)	78 (49)

* The number of homes visited 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-visited.

c. PROGRAMME RELATED INVESTMENTS

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

Funds (other than the current account) are invested in interest-bearing accounts with the Co-Operative Bank and with the Cambridge Building Society. Not more than £50,000 is deposited with any single institution.

The Statement of Financial Activities for the year is set out on page 19 of the financial statements which accompany this report. A verbal summary of the results and the work of the charity is set out below:

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

Animal Clinic

Demand remains very high and we have been forced to restrict the catchment area to avoid the problems which are involved in dealing with animals brought from very great distances where it is difficult or impossible to guarantee satisfactory continuing veterinary oversight.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

b. FUNDRAISING ACTIVITIES/INCOME GENERATION

The charity's income was £157,591 (£350,287 in 2008). £72,052 was income from the three charity shops (£59,616 in 2008). 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 shops in Cambridge are run by one paid manager and two paid part-time deputy managers 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.

We had hoped to open a new clothing shop in Burleigh street early in 2009 but negotiations were extremely protracted and the lease was not signed until August. This explains the comparative lack of profitability of the bookshop at 188 Mill road during most of the year because storage space at 188 was taken up by goods waiting to be transferred to the new shop. Once this had been done we completed our plan to install more shelving in the basement of 188 so that our stock of books being listed for sale on line could be increased. Online sales now regularly form 10-20% of our turnover and are also helpful in advertising the shop to a wider public.

Sales at the new shop at 61 Burleigh Street were initially very good, but this was unfortunately not maintained, partly due to a combination of the economic climate and a decline in donations of the kind of very high-quality items needed to support the initial concept of a "high-end" shop, and partly due to the very bad weather conditions in the run-up to Christmas when we would normally hope to achieve good sales.

The shop at 156 High Street Newmarket continued to make a profit but takings continued to drop due to a combination of the economic climate and a change in use of the surrounding area from mainly retail to service outlets such as restaurants and hairdressing which do not attract a clientele who are likely to be interested in charity shops.

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. 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 £47,890 (2008: £64,508) 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

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. 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 £60,938 (£43,758 in 2008). 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

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from fundraising activities and clinic fees and an unpredictable legacy component. This means that we receive occasional very large amounts which need to be used gradually to support the regular income rather than being spent during the year in which we receive them. We aim to keep our free reserves between an upper limit set at twice our annual operating costs and a lower limit fixed at the amount which would permit 12 months continued activity at current levels of regular earned income. At any point when free reserves dip below this 12 month safety limit we will have to begin cutting back the level of service which we provide. At current income and expenditure rates the lower reserve limit is £41,000 and the upper limit is £260,000.

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

As the Burleigh street shop was clearly not going to succeed in achieving our target profitability in its original form, we subjected it to a complete re-vamp in March 2010. Under the leadership of Claire, our chairman, further changes and reorganisation are ongoing and takings are showing steady improvements.

We intend to start regular Volunteers meetings at the Burleigh Street Charity Shop on the third Thursday of every month and members are cordially invited to attend. Meetings will begin at 7.30 pm and finish at 9.30 but it is intended that they will be very informal so that attendees can leave before the end of the meeting if they prefer.

Auditors

A resolution proposing that Peters, Elworthy & Moore be re-appointed as auditors of the charity will be put to the Annual General Meeting.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

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

The crucial role of volunteers in the work of the branch

Volunteer help for the branch	Hours
Telephone (on an "on-call" basis)	17,520
Fostering animals before rehoming:	5,000
Administration and record-keeping:	1,050
Almoning at the clinic:	800
Visiting potential animal adopters:	400
Dog-walking:	
Charity shops and other fundraising	8,000
Committee meetings:	250
Supervising viewing of animals for rehoming	200
liaison meetings with other branches	50
Animal collection (e.g. transport to the kennels):	50
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
	TOTAL
	33,330

- If the work of the volunteers was paid for at just £5 per hour it would cost the charity £166,650!

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.*

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

* 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2009

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), Kate Harradine (regional office manager), and Paul Williams (Regional Animal Welfare Manager).

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 Mill Road, Cambridge and at 61 Burleigh Street.

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) or via the JustGiving site.

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

RSPCA CAMBRIDGE & DISTRICT BRANCH

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2009**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP;
- make judgments 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 Charities Act 1993. 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 _____ and signed on its behalf, by:

Dr R Rodd, Treasurer

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 2009 set out on pages 19 to 28. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

The Trustees' responsibilities for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in the Trustees' report is not consistent with those financial statements, if the charity has not kept sufficient accounting records, if the charity's financial statements are not in agreement with these accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' 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 2009 and of its incoming resources and application of resources for the year then ended; and
- have been prepared in accordance with the Charities Act 1993.

PETERS ELWORTHY & MOORE

Chartered Accountants
Statutory Auditors

Cambridge

Date:

RSPCA CAMBRIDGE & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Donations	2	-	14,266	14,266	29,531
Legacies	2	-	20,765	20,765	231,801
Grants	2	-	12,981	12,981	-
Activities for generating funds	3,4	-	72,052	72,052	59,616
Investment income	5	-	1,174	1,174	48
Incoming resources from charitable activities	6	-	36,353	36,353	29,291
TOTAL INCOMING RESOURCES		-	157,591	157,591	350,287
RESOURCES EXPENDED					
Costs of generating funds:					
Fundraising expenses and other costs	4	-	92,709	92,709	66,662
Charitable activities	8,9	-	201,427	201,427	128,357
Governance costs	7	-	2,655	2,655	2,501
TOTAL RESOURCES EXPENDED	10	-	296,791	296,791	197,520
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		-	(139,200)	(139,200)	152,767
Total funds at 1 January 2009		7,460	207,987	215,447	62,680
TOTAL FUNDS AT 31 DECEMBER 2009		7,460	68,787	76,247	215,447

The notes on pages 21 to 28 form part of these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2009**

	Note	£	2009 £	£	2008 £
FIXED ASSETS					
Tangible fixed assets	13		113,272		115,224
CURRENT ASSETS					
Stocks		713		726	
Debtors	14	26,284		18,403	
Cash at bank and in hand		569		123,548	
		<u>27,566</u>		<u>142,677</u>	
CREDITORS: amounts falling due within one year	15	(64,591)		(42,454)	
			<u>(37,025)</u>		100,223
NET CURRENT (LIABILITIES)/ASSETS			<u>76,247</u>		<u>215,447</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>76,247</u>		<u>215,447</u>
CHARITY FUNDS					
Restricted funds	16		7,460		7,460
Unrestricted funds	16		68,787		207,987
			<u>76,247</u>		<u>215,447</u>
TOTAL FUNDS			<u>76,247</u>		<u>215,447</u>

The financial statements were approved by the Trustees on

and signed on their behalf, by:

Dr R Rodd, Treasurer

The notes on pages 21 to 28 form part of these financial statements.

RSPCA CAMBRIDGE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

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 April 2008). 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

Investment income, gains and losses are allocated to the appropriate fund.

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.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

1. ACCOUNTING POLICIES (continued)

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.

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	-	2%	straight line
Office equipment	-	25%	straight line

1.6 OPERATING LEASES

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.7 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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

2. VOLUNTARY INCOME

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Donations	-	14,266	14,266	29,531
Legacies	-	20,765	20,765	231,801
Grants	-	12,981	12,981	-
Voluntary income	-	48,012	48,012	261,332

3. FUNDRAISING INCOME

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Shop income	-	72,052	72,052	59,616

4. TRADING ACTIVITIES

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
FUNDRAISING TRADING EXPENSES				
Advertising	-	2,033	2,033	1,747
Hire of premises, stalls etc	-	205	205	28
Shop set up and running costs	-	52,829	52,829	34,566
Repairs and maintenance	-	3,008	3,008	1,962
Shop - Wages & salaries	-	27,911	27,911	22,928
Shop - National Insurance Contributions	-	6,723	6,723	5,431
Total	-	92,709	92,709	66,662
Net expenditure from trading activities	-	(92,709)	(92,709)	(66,662)

5. INVESTMENT INCOME

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Investment income	-	1,174	1,174	48

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Adoptions	-	3,977	3,977	4,604
Clinic fees	-	32,376	32,376	24,687
	<u>-</u>	<u>36,353</u>	<u>36,353</u>	<u>29,291</u>

7. GOVERNANCE COSTS

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Auditors' remuneration	-	2,655	2,655	2,501
	<u>-</u>	<u>2,655</u>	<u>2,655</u>	<u>2,501</u>

8. DIRECT COSTS

	Total 2009 £	Total 2008 £
Purchases	121	260
Clinic consumables	3,932	6,780
Veterinary fees, vaccines and microchips	48,674	26,846
Boarding and homing expenses	60,938	43,758
University of Cambridge: fees for staff at clinic	52,138	42,813
Professional fees	27,197	300
	<u>193,000</u>	<u>120,757</u>

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

9. SUPPORT COSTS

	Basis of Allocation	Total 2009 £	Total 2008 £
Telephone	Direct basis	515	253
Insurance	Direct basis	567	-
Branch contribution to regional fund	Direct basis	250	15
Rates and water	Direct basis	1,500	1,020
Printing and stationery	Direct basis	99	9
Light and heat	Direct basis	1,060	1,003
Bank charges and interest	Direct basis	140	373
Travelling	Direct basis	1,086	1,671
Sundries	Direct basis	306	535
Depreciation	Direct basis	2,904	2,721
		8,427	7,600

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2009 £	Depreciation 2009 £	Other costs 2009 £	Total 2009 £	Total 2008 £
Fundraising expenses	34,634	-	58,075	92,709	66,662
Charitable Activities	-	2,904	198,523	201,427	128,357
Governance	-	-	2,655	2,655	2,501
	34,634	2,904	259,253	296,791	197,520

11. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2009 £	2008 £
Depreciation of tangible fixed assets:		
- owned by the charity	2,904	2,721
Auditors' remuneration	2,655	2,501

During the year, no trustees received any remuneration, benefits in kind or reimbursement of expenses (2008 - £NIL).

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

12. STAFF COSTS

Staff costs were as follows:

	2009	2008
	£	£
Wages and salaries	27,911	22,928
Social security costs	6,723	5,431
	34,634	28,359
	34,634	28,359

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

	2009	2008
	No.	No.
Shop	3	3
	3	3
	3	3

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

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment and office furniture £	Total £
COST			
At 1 January 2009	130,000	6,458	136,458
Additions	-	952	952
	130,000	7,410	137,410
At 31 December 2009	130,000	7,410	137,410
DEPRECIATION			
At 1 January 2009	14,950	6,284	21,234
Charge for the year	2,600	304	2,904
	17,550	6,588	24,138
At 31 December 2009	17,550	6,588	24,138
NET BOOK VALUE			
At 31 December 2009	112,450	822	113,272
At 31 December 2008	115,050	174	115,224

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.

RSPCA CAMBRIDGE & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

14. DEBTORS

	2009 £	2008 £
Income tax recoverable	608	92
Amounts owed to restricted fund by general fund	7,460	7,460
Other debtors	18,216	10,851
	26,284	18,403
	26,284	18,403

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009 £	2008 £
Bank loans and overdrafts	1,358	-
University of Cambridge	32,000	23,545
Boarding, homing and veterinary fees	7,409	5,823
Amounts owed by general fund to restricted fund	7,460	7,460
Other creditors	16,364	5,626
	64,591	42,454
	64,591	42,454

16. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
UNRESTRICTED FUNDS				
General Funds - all funds	207,987	157,591	(296,791)	68,787
	207,987	157,591	(296,791)	68,787
RESTRICTED FUNDS				
Fund for animal care equipment	7,460	-	-	7,460
	7,460	-	-	7,460
Total of funds	215,447	157,591	(296,791)	76,247
	215,447	157,591	(296,791)	76,247

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	207,987	157,591	(296,791)	68,787
Restricted funds	7,460	-	-	7,460
	215,447	157,591	(296,791)	76,247
	215,447	157,591	(296,791)	76,247

RSPCA CAMBRIDGE & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009

16. STATEMENT OF FUNDS (continued)

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2009 £	Unrestricted funds 2009 £	Total funds 2009 £	Total funds 2008 £
Tangible fixed assets	-	113,272	113,272	115,224
Current assets	7,460	20,106	27,566	142,677
Creditors due within one year	-	(64,591)	(64,591)	(42,454)
	<u>7,460</u>	<u>68,787</u>	<u>76,247</u>	<u>215,447</u>

18. 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.