

Sussex East & Hastings Branch

Charity No: 206314



Annual Report & Accounts 2016



Welcome

Welcome to the Annual Report & Accounts 2016 for the Sussex East & Hastings Branch of the RSPCA.

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Chairman's Report

Dear Member,

It seems as the years go by more and more demands are made upon the Branch by the public to rehome their pets, assist with veterinary fees and welfare issues. As we have to generate all our income it is essential that priority is given to cats in our care at Bluebell Ridge Cat Rehoming Centre, support for our inspectors and the dogs needing help, we do however assist whenever we can.

Many changes have taken place throughout the year. At last our Cattery Manager has a new office, due to her old one (which was donated by Purley Branch) had become very worn. Our next project is to replace the main office which serves the staff, is the reception area, shop and office. This was a converted garage when the cattery first opened. Three of our longstanding Trustees resigned namely John Hutchinson, Janet Fox and Iris Zebrak, who now remains a vital volunteer, we thank them all for their hard work and the time given to the Branch. We were able to welcome five new Trustees who have a multitude of skills between them ensuring the Branch is in safe hands.

The dedication of Myra Grove, our Cattery Manager and all the staff, our shop manager and all volunteers and of course Ann Craske, our Dog Homing Co-ordinator shows how much we care for the cats and dogs in our area. In all areas, the volunteers play a vital role in supporting the work done. In December Ann Craske, our exceptional Dog Homing Co-ordinator decided to resign after fifteen years. Over the year's hundreds of dogs were found new homes, advice and help was given to the public in a kind calm manner and all calls were answered. The Branch presented her with a cheque as a token of appreciation of her dedication and hard work. We are hoping to find someone to replace her as soon as possible - if you are interested, please contact me.

To all members who support us by adopting a cat or dog, attend events, donate or become a sponsor – thank you. We will continue to work hard to help the animals in our area.

Mary R Bristow
Chairman



Inspector's Report

Branches covered:

Sussex North, Eastbourne Branch, Brighton and East Grinstead Branch, Maidstone and Tunbridge Wells Branch, Kent West Branch, Sussex East and Hastings Branch and Chichester Branch.

We were part of a trail with another 9 groups in the country, using volunteers to do collections of wild birds and small mammals. This was a big step for the inspectorate. We have always had volunteers but we had never used them in this way. We did a local recruitment drive and was able to sign up 14 volunteers around Sussex. After training and getting an understanding as to how this would work. They have now been let loose. I also am planning on them using a Society van to help transport wildlife and such to Mallydams, help set fox and cat traps possibly, etc. around the area.

My sincere thanks go to the entire group for their resilience and commitment during the busy times and the extra pressures and workloads they have coped with due to rostering and staff shortages, who, as always came up trumps and took it all in their stride. I would like to put on record the Sussex Group's thanks and appreciation to all the RSPCA and non-RSPCA establishments and personnel who have helped us throughout the past year with their expertise and assistance.

Sussex and Kent Police for their invaluable assistance in exercising their powers of entry, search, seizure and occasionally arrest of people who mistreat their animals.

To East Sussex, West Sussex and Kent Fire and Rescue Service for the many occasions they have helped with rescues of animals that have got themselves trapped or in difficulty and we have needed their equipment and manpower to resolve the situation.

To David Buck, Chancellors and Brachers Solicitor teams for their excellent presentation of evidence in our cases at court.

To the RSPCA animal centres that take in our animals, care for them and eventually re-home them.

To the Branch catteries and kennels that board, care for and rehome our animals, usually at very short notice and at the most inopportune times.

To the experts who care for our sick and injured wildlife until they have been rehabilitated and are able to be re-released back into the wild.

Lastly, but by no means least, our intelligence teams, who with the use of state of the art technology and his technology skills is able to trace some of the ne'er do wells that

think by running off to other parts of the country they escape the consequences of their cruel or neglectful actions. They had better think again!

Finally thank you from the Sussex group and myself to all the Sussex and Kent Branches, members and volunteers for making us so welcome at your meetings and for all the hard and invaluable work you have all done in 2012. Without you and your time and efforts, we would not be able to achieve all that we do.

In 2016, the Inspectors and AWO's of the Sussex Group received 14662 complaints and collection in the group area of those were 6483 complaint.

The group submitted **42** cases to HQ with a view to prosecution.

This resulted in **13** convictions for cruelty and **17** adult Written Cautions being issued.

3 cases are ongoing into 2015.

The NCC, the group officers dealt with over 7500 collections.

Hastings and East Sussex Branch

Animal Collection Officer Claire Thomas was on duty when she received a call from a Society Wildlife Volunteer Carole Green who was walking on Bexhill Beach and found a seal. ACO Thomas has extensive knowledge dealing with seals from her years working at Mallydams Wood Wildlife Hospital. When she saw the seal, she knew it was last year's common seal and looked tired and unwell. On closer examination, it had blood on its flipper and was underweight. ACO Thomas made the decision to take it into care and with the help of Carole and her husband, they loaded the seal into ACO Thomas's van and brought it to Mallydams. Once at Mallydams, it was examined by a vet. The seal had bite marks on the hind flippers, was underweight and had lungworm. It was put on antibiotics and now residing in the seal pool at Mallydams. It is responding well to treatment and once it has gained some weight it will be released back into the wild.



An inspector was called to a property to find a Jack Russell terrier with horrendous skin condition, it had lost a lot of fur and its skin was thickened, red and very infected. The owner had taken dog to vets in 2015 when first a problem but did not follow vet advice and had not returned even though the skin got a lot worse. The owner didn't show any remorse through the investigation and could not understand what the problem was. However, she must have had a revelation, when she appeared in court she pleaded guilty. At court, she was deprived of the dog, given 2 years disqualification order and a fine. You will be pleased to know the dog has been successfully rehomed.

Chief Inspector P Hamby

Cattery Report

The year started off quietly with few people adopting cats, which tends to happen after the Christmas season. However, we were busy with cats and kittens coming into the cattery, these were mainly from the inspectorate. They included multi cat households where the cat population had just escalated, people being evicted or having to move to new properties that would not allow pets and unable to take their cats with them. Stray cats and abandonments also kept us busy.

In 2016, we lost a part-time member of staff and two full-time members, which made the team very low. We recruited a casual member Karen Roberts Bardall, who has previously worked for an RSPCA centre/clinic in London. Karen is now a Part-Time Animal Care Assistant, along with Nick Hobbs who is a Full-Time Animal Care Assistant, and Karen Eastes who has previously worked at Bluebell Ridge and Mallydams RSPCA - we now have a full complement of staff.

We resurrected a much-needed Fundraising Team to try and generate new ideas and raise funds for the branch and it is still going strong! We have had many successful events and our Open Days continue to be popular and bring in much needed funds.

As we have always struggled for valuable space a much-needed marquee was purchased, which has been invaluable, giving us an extra area to hold meetings and events under cover. A large proportion of the money was donated by local charities The Rotary Club, Lacy Tate Trust, Hastings Rotary Club, Hastings Lion Club and the Muffin Club, for whom I would like to thank.

In April, a tiny kitten weeks old, was bought up to us in an empty ice cream carton by a builder. Digby (named at the cattery) was found in a mechanical digger and was the only surviving kitten from a litter with no mother in sight. Digby was accidentally transported from Lowestoft in the digger and managed to survive the very long journey to Hastings. After giving him lots of TLC and putting him with an adopted mother and kittens at the centre, he thrived and finally found a home of his own. This amazing story made the national press, TV and radio and generated a lot of extra interest for the cattery.

At the end of September some cats in the main cattery started to experience sneezing problems a common occurrence in rescue centres, and on our vet's recommendation we closed the cattery on 1st October to give the infection time to blow through. We unfortunately ended up closing for a month. However, once opened we become incredibly busy rehoming 42 cats up to the end of the year.

We also strive to get the word out about the importance of neutering and also microchipping.



We are sure that a proportion of cats which are brought in as strays have owners, and sadly there is no way to tell unless they are microchipped to identify them with their owners. If all cats were microchipped this would save a lot of heartache and make our job a lot easier. We offer a service of £10 per cat, which is considerably cheaper than a veterinary practice.

Neutering is one of the most important subject on our agenda and is the principal answer to control the ever-spiralling cat population, which is estimated to be between 9.5 and 11.6 million in this country. People do not realise that by not neutering they are contributing to the overpopulation problem. More than 90% of cats rehomed by rescue organisations are neutered by the rescue organisation themselves, which considerably drains their resources. We currently have a neutering scheme running for people on low income at 1066 vets. In 2016, we rehomed 178 cats and 152 of these had to be neutered by the Branch.

Overall it has again been a busy year. We have had amazing support from the public who have been incredibly kind, either by sending money, sponsoring a cat pod, donating food, items to sell and generally supporting our events. Our social media continues to generate public interest on the work we do and most importantly highlights the cats that need rehoming. It is always a comforting thought that we have so many people wanting to help our branch and I thank you all very much.

Finally, I would like to say a huge **THANK YOU** to our dedicated staff who bring their own skills to work every day and work over and beyond to look after the animals in our care. Our lovely volunteers who give up their valuable time, and without them we would find it very difficult as their help is invaluable. To the people behind the scenes Mary Bristow our chair, the Trustees, Maria Standen Branch Administrator, Becky Blackmore Branch Support Specialist RSPCA for her help and knowledge.

Myra Grove
Centre Manager



You can sponsor a cat pen at the RSPCA Bluebell Ridge cat re-homing centre and help give our cats the chance of a brighter future.

We will reward your kindness by: Displaying your name in the cattery, sending you a regular supporters' newsletter and giving you a special Safe Haven certificate.

If you would like to help please contact
RSPCA Bluebell Ridge Cat Re-homing Centre, Chowns Hill, Hastings. Tel: 01424 752121

Dog Report

As per usual requests for financial assistance towards veterinary fees increased considerably throughout the year, unfortunately we are not able to help everyone as our priority must be for RSPCA generated dogs, we do however help whenever our finances allow.

The constant daily requests for dogs to be rehomed is a sad reflection of our society and the lack of kennel space in our area has meant the number we were able to rehome this year is less than usual.

Many of the phone calls have been from distressed owners who need to talk to someone and wherever possible advice and time is given to them and hopefully the options they have been given has helped to solve their problem.

Ann Craske has given years of dedicated service to helping the dogs and people in our area and we hope to be able to find someone to take over her role next year – she is very much missed.

Mary R Bristow
Chairman



Faithful Friends
SPONSORING THE LIVES OF DOGS

You can help give dogs a second chance by donating monthly for as much as you can afford. Your support will go towards helping all of the dogs in our care.

We will reward your kindness by: Displaying your name at Bluebell Ridge, Sending you a regular supporters' newsletter, and giving you a special Canine Friend certificate.

If you would like to help please contact
RSPCA Bluebell Ridge Cat Re-homing Centre, Chowns Hill, Hastings. Tel: 01424 752121

Fundraising Report

Our three open day's throughout 2016 raised a total of £4,328.33, which was a £667 increase on the previous year's total.

Our cat and dog collection box in the Asda Supermarket in St Leonards-on-Sea raised a total of £2,046.40 throughout the year. We also had store collections in Asda in St Leonards, Sainsbury's in Bexhill and Bexhill town centre which raised a total of £841.87.

We were very grateful to local singing group 'Friends Unlimited' who raised £250 for the Branch at their concert in March, which was held at Hastings Museum and Art Gallery.

Also in March, we held our first Easter event at Bluebell Ridge which had refreshments, a raffle and an Easter competition and raised £378.

In May, we were nominated by Nationwide Building Society's customers to feature in their Community Match scheme. We received a £100 donation for being short-listed in the voting scheme and we received the most votes, making us the winners! We then received an additional £500. Thank you to Nationwide customers for voting for us.

In June, there was an Open Garden at Ellerslie Lane in Bexhill. Sadly, the weather was not kind, but we raised £130.90.

Also in June, we had our first Quiz Night which took place at Walker's Bar in Hastings and we had a fantastic response and raised £171.35. Due to the keen interest from our supporters, we made this a regular event and had another quiz night in September, where we raised another £170.

We held the RSPCA dog show at Fairlight Village Festival in July, which saw over 40 dogs take part and the event raised £246.70.

In August, we held a sponsored 'Cat Walk', which was a 4 mile walk along Hastings and St Leonards seafront and raised a total of £321.90. Thank you to The White Rock Hotel who kindly donated delicious refreshments for the walkers after their journey.

We planned to hold a Halloween fun day at Bluebell Ridge in October, but sadly we had to cancel the event due to the cattery being closed because of poorly cats. We hope to go ahead with this event in 2017.

December saw us again at Fairlight Village Hall for our Grand Christmas Fayre. It was a busy event and we made



a fantastic £869 and we also received a very kind donation of £207.98.

We also had our annual Christmas raffle in December which raised £737. Thank you to La Bella Vista, De La Warr Pavilion, Carr Taylor Vineyard and Carrie Yuen for donating fantastic prizes.

In December, we also started a 'Paws of Love' campaign at Bluebell Ridge. For a small donation supporters could write the name of a beloved pet on a wooden paw which hanged on our remembrance Christmas tree outside the centre throughout December. We would like to say a big thank you to Mary at Koko in Battle and Sheri for kindly donating the Christmas tree. The campaign raised £118, which we were very pleased with and we hope to build on this campaign in 2017.

For Christmas, we pushed our 'Sponsor a Pod' gift packs at the centre, where people could buy an annual pod sponsor as a gift for a one-off fee of £25. We sold five packs, which made us £125.00.

In 2016, we resurrected a much-needed fundraising team to raise funds for the Branch. The team have greatly helped by creating new events that have generated a lot of money for the centre. If you would like to join the fundraising team, please email bluebellridge@outlook.com

Thank you to all of the volunteers who kindly give up their time to help at our events or bake cakes and treats. Also, thank you to all of our supporters who donated unwanted gifts – this will help us raise much needed funds.

Nikki Hawes Income Generation & Marketing Officer

Forthcoming Events

Tuesday 27 June – **Quiz Night** at Walker's Bar, Hastings

Tuesday 4 July – **Coffee Morning** at Bluebell Ridge in Hastings

Saturday 15 July – **Store Collection in Asda**, St Leonards-on-Sea

Sunday 23 July – **Open Day** at Bluebell Ridge in Hastings

Monday 28 August – **Stand at the Motor Show**, Bexhill-on-Sea

Sunday 24 September – **Open Day** at Bluebell Ridge in Hastings

Sunday 29 October – **Halloween Fun** at Bluebell Ridge in Hastings

Please visit www.bluebellridge.org.uk for our full listing of events.

If you can offer an hour or two to help at one of our events, please call us on 01424 752121.

Bexhill Shop Report



RSPCA SHOP

16 Western Road,
Bexhill-on-Sea

Tel: 01424 734562

Opening Hours
Monday to Saturday
10am – 4pm

Overall it was a good year with a constant supply of donations which reduced towards the end of the year partly due to the fact the shop was put up for sale and everyone thought we were closing.

There are many changes of volunteers throughout the year and the stalwart longstanding volunteers gave constant excellent service, which was greatly appreciated.

At last the continuing leak in the roof in the sorting area was rectified much to everyone's relief, the soaking of so much stock was such a problem.

On behalf of the cats and dogs who benefitted from the generous donations of food - thank you all.

Health and safety has meant we are unable to take many items and the recycling firms have limited what they will take resulting in a rising cost to us of disposing of unsaleable goods.

The shop is a vital part of income generation for the Branch. The support received from the public and the variation of goods brought into the shop enables us to support the work we do.

A new Shop Manager will be taking up their appointment shortly.

Mary R Bristow
Chairman

Treasurer's Report

An Independent Examiner's Report, rather than an Audit Report, is appropriate for the year ended 31 December 2016. Comprehensive notes to the Accounts are included by way of explanation and these form an important part of my report. It should be noted that "Restricted" funds are those held for a specific purpose e.g. Cat Rehoming Centre, and "Unrestricted" means funds available for general use with the objects of the Charity.

The Trustees have again worked extremely hard during 2016 to raise the profile of the Branch and cattery and thus much needed funds. Their dedication and commitment ensures that the Branch can continue with animal welfare in the local area. Unfortunately, the cattery is in desperate need of more funds just to cover the necessary running costs.

Maria Standen
Branch Administrator



Charity registration number: 206314

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2016

Manningtons
7 Wellington Square
Hastings
East Sussex
TN34 1PD

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
Branch**

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**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
Branch**

Reference and Administrative Details

Chief Executive Officer	Miss M R Bristow
Trustees	Miss M R Bristow Mr J Hutchinson (Resigned 25 April 2016) Mrs Janet Fox (Resigned 21 March 2016) Mrs J Barkley Morag Martyn Iris Zebrak (Resigned 25 July 2016) Andy Nash (co-opted) Ian Vallender (appointed 15 February 2016 and Resigned 25 April 2016) Pam Walsh (co-opted) (appointed 21 March 2016 and Resigned 25 July 2016) Sheila Price (appointed 16 June 2016) Sarah Parsons (appointed 25 July 2016) Peter Kemp (appointed 25 July 2016) David Garrod (appointed 25 July 2016) Graham Good (appointed 27 October 2016)
Principal Office	Bluebell Ridge Chowns Hill Hastings East Sussex TN35 4PA
Charity Registration Number	206314
Bankers	CAF Kings Hill West Malling Kent ME19 4TA
Auditor	Manningtons 7 Wellington Square Hastings East Sussex TN34 1PD

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the Charity for the year ended 31 December 2016.

The Royal Society for the Prevention of Cruelty to Animals was incorporated by Special Act of Parliament, the Sussex East and Hastings Branch was registered as a separate charity in 1962.

TRUSTEES

The Trustees are listed on page 1.

OBJECTS

The objects of the charity are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the charity may consider to be conducive or incidental to the attainment of these objects.

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 animals. The next sections of this report highlight the Branch's main activities and demonstrate the benefit provided to the public. All our charitable activities, as described in more detail below, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

The trustees 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 to have due regard to public benefit guidance published by the Charity Commission.

The charity is organised so that the trustees meet regularly to manage its affairs. These are two part time employees who manage the Bexhill shop and three full time employees and four part time employees who run Bluebell Ridge Cat Rehoming Centre. All other activities are organised by volunteers.

INVESTMENT POWERS

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity.

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

The main activities of the Branch are the Bluebell Ridge Cat Rehoming Centre, Bexhill-On-Sea Charity Shop and the Dog Rescue/Rehoming Scheme. The Bluebell Ridge Centre was opened in June 2000 after years of planning and hard work, with the aid of finance from Mid-Sussex and Eastbourne Branch and RSPCA HQ/South East Region. In 2016, the Centre rehomed 178 cats (2015:188). The Bexhill shop trades profitably but the Dog Rescue Scheme is always in deficit, 56 dogs (2015:45) were rescued during the year. The hard work of staff and volunteers at these Establishments and elsewhere within the Branch is much appreciated and paramount to continued operations.

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. It also assists in controlling cat/dog populations through neutering. 193 animals (2015:130) were micro-chipped and 179 animals (2015:180) were neutered during the year.

We rehome animals in need at low cost to people willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for the animals, aims to highlight the ongoing personal and financial commitment of pet ownership.

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Trustees' Report

FINANCIAL REVIEW

The statement of financial activities is set out on page 8 and shows a surplus for the year due to an increase in legacies received. The Bexhill shop made a profit for the year of £21,143 (2015:£26,451).

The charity is grateful for the legacies, subscriptions and donations made during the year. The charity is grateful to the Friends of Bluebell Ridge which was formed to support the Cat Rehoming Centre's expenses.

The Cat Rehoming Centre runs at a deficit each year and £45,000 (2015:£60,000) has been transferred from the General Fund to the Restricted Fund.

USE OF VOLUNTEERS

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people by providing the possibility of doing work which is compassionate and rewarding.

FUTURE DEVELOPMENTS AND RISK MANAGEMENT

The Trustees actively review the major risks which the charity faces on a regular basis. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks, including the loss of key staff for the Cat Rehoming Centre. The Trustees are exploring various ways of increasing income and reducing expenses for the Cat Rehoming Centre and maintaining the level of support for unwanted dogs. Mid Sussex and Eastbourne Branch, have loaned the charity £50,000, which is repayable only when the Cat Rehoming Centre is sold. The available funds will finance activities for a further twelve months and arrangements are being made to raise further finance.

RESERVES POLICY

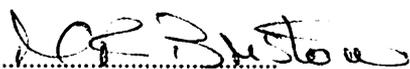
It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately twelve months' unrestricted expenditure. This provides sufficient funds to cover management and administration costs and is reviewed on a quarterly basis.

The trustees have designated £170,000 of the assets held by the Branch as one years' running costs and redundancy.

INVESTMENT POLICY

All cash balances are held in interest bearing accounts. The Royal Dutch Shell Plc shares are retained as a long term investment. The trustees review investments annually.

The annual report was approved by the trustees of the Charity on 27 April 2017 and signed on its behalf by:



Miss M R Bristow
Chief Executive Officer and Trustee

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the Charity on 27 April 2017 and signed on its behalf by:



Miss M R Bristow
Chief Executive Officer and Trustee

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Independent Examiner's Report to the trustees of Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

I report on the accounts of the charity for the year ended 31 December 2016 which are set out on pages 7 to 26 .

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
Branch**

**Independent Examiner's Report to the trustees of Royal Society For The Prevention Of
Cruelty To Animals - Sussex East and Hastings Branch**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....*Manningtons.*

Manningtons

7 Wellington Square
Hastings
East Sussex
TN34 1PD

1 May 2017

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
Branch**

Statement of Financial Activities for the Year Ended 31 December 2016

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Income and Endowments from:				
Donations and legacies		20,959	10,726	31,685
Charitable activities		1,820	44,433	46,253
Other trading activities		77,681	10,398	88,079
Investment income	4	1,328	585	1,913
Other income		-	2,735	2,735
Total Income		<u>101,788</u>	<u>68,877</u>	<u>170,665</u>
Expenditure on:				
Raising funds		(44,033)	(19,963)	(63,996)
Charitable activities		(4,994)	(128,299)	(133,293)
Total Expenditure		<u>(49,027)</u>	<u>(148,262)</u>	<u>(197,289)</u>
Net income/(expenditure)		52,761	(79,385)	(26,624)
Gross transfers between funds		(45,000)	45,000	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets for charity's own use		2,243	-	2,243
Net movement in funds		10,004	(34,385)	(24,381)
Reconciliation of funds				
Total funds brought forward		468,410	248,655	717,065
Total funds carried forward	17	<u>478,414</u>	<u>214,270</u>	<u>692,684</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2015 £
Income and Endowments from:				
Donations and legacies		36,986	17,068	54,054
Charitable activities		2,992	50,132	53,124
Other trading activities		81,647	9,478	91,125
Investment income	4	1,191	918	2,109
Total Income		<u>122,816</u>	<u>77,596</u>	<u>200,412</u>
Expenditure on:				
Raising funds		(38,670)	(14,865)	(53,535)
Charitable activities		(6,780)	(127,724)	(134,504)
Total Expenditure		<u>(45,450)</u>	<u>(142,589)</u>	<u>(188,039)</u>
Net income/(expenditure)		77,366	(64,993)	12,373
Gross transfers between funds		(60,000)	60,000	-

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
Branch**

Statement of Financial Activities for the Year Ended 31 December 2016

	Note	Unrestricted funds £	Restricted funds £	Total 2015 £
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets for charity's own use		(1,018)	-	(1,018)
Net movement in funds		16,348	(4,993)	11,355
Reconciliation of funds				
Total funds brought forward		<u>452,062</u>	<u>253,648</u>	<u>705,710</u>
Total funds carried forward	17	<u><u>468,410</u></u>	<u><u>248,655</u></u>	<u><u>717,065</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2015 is shown in note 17.

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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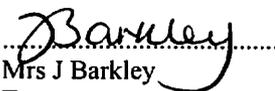
**(Registration number: 206314)
Balance Sheet as at 31 December 2016**

	Note	2016 £	2015 £
Fixed assets			
Tangible assets		260,802	266,077
Investments	12	<u>22,559</u>	<u>20,316</u>
		<u>283,361</u>	<u>286,393</u>
Current assets			
Stocks	13	611	641
Debtors	14	6,409	36,264
Cash at bank and in hand		<u>457,156</u>	<u>448,038</u>
		464,176	484,943
Creditors: Amounts falling due within one year	15	<u>(4,853)</u>	<u>(4,271)</u>
Net current assets		<u>459,323</u>	<u>480,672</u>
Total assets less current liabilities		742,684	767,065
Creditors: Amounts falling due after more than one year	16	<u>(50,000)</u>	<u>(50,000)</u>
Net assets		<u>692,684</u>	<u>717,065</u>
Funds of the Charity:			
Restricted income funds		214,270	248,655
Unrestricted income funds			
Unrestricted Funds		<u>478,414</u>	<u>468,410</u>
Total funds		<u>692,684</u>	<u>717,065</u>

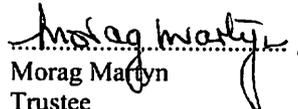
The financial statements on pages 7 to 26 were approved by the trustees, and authorised for issue on 27 April 2017 and signed on their behalf by:



Miss M R Bristow
Chief Executive Officer and Trustee



Mrs J Barkley
Trustee



Morag Marlyn
Trustee

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Notes to the Financial Statements for the Year Ended 31 December 2016

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Transition to FRS 102

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Notes to the Financial Statements for the Year Ended 31 December 2016

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £50.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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Notes to the Financial Statements for the Year Ended 31 December 2016

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Notes to the Financial Statements for the Year Ended 31 December 2016

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings Branch

Notes to the Financial Statements for the Year Ended 31 December 2016

Derivative financial instruments

The Charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The Charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Hedge accounting

The Charity designates certain derivatives as hedging instruments in cash flow hedges and fair value hedges.

At the inception of the hedge relationship, the entity documents the economic relationship between the hedging instrument and the hedged item, along with its risk management objectives and clear identification of the risk in the hedged item that is being hedged by the hedging instrument. Furthermore, at the inception of the hedge the charity determines and documents causes for hedge ineffectiveness.

Cash flow hedges

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in other comprehensive income. The gain or loss relating to the ineffective portion is recognised immediately in profit or loss. Amounts previously recognised in other comprehensive income and accumulated in equity are reclassified to profit or loss in the periods in which the hedged item affects profit or loss or when the hedging relationship ends.

Hedge accounting is discontinued when the charity revokes the hedging relationship, the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. Any gain or loss accumulated in equity at that time is reclassified to profit or loss when the hedged item is recognised in profit or loss. When a forecast transaction is no longer expected to occur, any gain or loss that was recognised in other comprehensive income is reclassified immediately to profit or loss.

Fair value hedges

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk. The change in the fair value of the hedging instrument and the change in the hedged item attributable to the hedged risk are recognised in the line related to the hedged item in profit or loss.

Hedge accounting is discontinued when the charity revokes the hedging relationship, the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. The fair value adjustment to the carrying amount of the hedged item arising from the hedged risk is amortised to statement of financial activities from that date.

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2016 £	Total 2015 £
Donations and legacies;				
Donations from individuals	9,888	9,224	19,112	11,764
Legacies	6,720	-	6,720	37,521
Gift aid reclaimed	340	1,502	1,842	2,019
Grants, including capital grants;				
Grants from other charities	4,011	-	4,011	2,750
	<u>20,959</u>	<u>10,726</u>	<u>31,685</u>	<u>54,054</u>

3 Income from other trading activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2016 £	Total 2015 £
Trading income;				
Shop income from sale of donated goods and services	50,210	4,425	54,635	58,635
Events income;				
Other events income	1,896	5,973	7,869	7,197
Local fundraising and street collection income	24,297	-	24,297	23,807
Sponsorship income	911	-	911	1,113
Membership subscriptions	367	-	367	373
	<u>77,681</u>	<u>10,398</u>	<u>88,079</u>	<u>91,125</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

4 Investment income

	Unrestricted funds			
	General £	Restricted funds £	Total 2016 £	Total 2015 £
Income from dividends;				
Dividends receivable from other listed investments	1,328	-	1,328	1,191
Interest receivable and similar income;				
Interest receivable on bank deposits	-	585	585	918
	<u>1,328</u>	<u>585</u>	<u>1,913</u>	<u>2,109</u>

5 Other income

		Restricted funds £	Total 2016 £
Fees and supplies		<u>2,735</u>	<u>2,735</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds		
Note	General £	Total 2016 £	Total 2015 £
Donations	88	88	88
Other direct costs of generating voluntary income	300	300	300
	<u>388</u>	<u>388</u>	<u>388</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

b) Costs of trading activities

	Note	Unrestricted funds		Total 2016 £	Total 2015 £
		General £	Restricted funds £		
Costs of goods sold		(185)	18,198	18,013	15,349
Depreciation, amortisation and other similar costs		36	1,594	1,630	61
Other direct costs of activities for generating funds		27,762	-	27,762	22,508
Allocated support costs	7	470	171	641	-
		<u>28,083</u>	<u>19,963</u>	<u>48,046</u>	<u>37,918</u>

c) Investment management costs

	Note	Unrestricted funds		Total 2016 £	Total 2015 £
		General £	Restricted funds £		
Finance charges;					
Bank charges		40		40	221
		<u>40</u>		<u>40</u>	<u>221</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2016 £	Total 2015 £
	General £	Restricted funds £		
Independent Examiner's remuneration	1,680		1,680	1,380
Other governance costs	3,314		3,314	5,400
	<u>4,994</u>		<u>4,994</u>	<u>6,780</u>

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

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Notes to the Financial Statements for the Year Ended 31 December 2016

	2016	2015
	£	£
Depreciation of fixed assets	8,315	6,746
Finance charges payable	<u>40</u>	<u>221</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2016	2015
	£	£
Staff costs during the year were:		
Wages and salaries	99,184	96,075
Other staff costs	<u>64</u>	<u>383</u>
	<u>99,248</u>	<u>96,458</u>

No employee received emoluments of more than £60,000 during the year

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

10 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2016	377,394	7,407	384,801
Additions	-	1,737	1,737
At 31 December 2016	<u>377,394</u>	<u>9,144</u>	<u>386,538</u>
Depreciation			
At 1 January 2016	111,663	7,061	118,724
Charge for the year	6,685	327	7,012
At 31 December 2016	<u>118,348</u>	<u>7,388</u>	<u>125,736</u>
Net book value			
At 31 December 2016	<u>259,046</u>	<u>1,756</u>	<u>260,802</u>
At 31 December 2015	<u>265,731</u>	<u>346</u>	<u>266,077</u>

12 Fixed asset investments

	2016 £	2015 £
Other investments	<u>22,559</u>	<u>20,316</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2016	20,316	20,316
Revaluation	<u>2,243</u>	<u>2,243</u>
At 31 December 2016	<u>22,559</u>	<u>22,559</u>
Net book value		
At 31 December 2016	<u>22,559</u>	<u>22,559</u>
At 31 December 2015	<u>20,316</u>	<u>20,316</u>

13 Stock

	2016 £	2015 £
Stocks	<u>611</u>	<u>641</u>

14 Debtors

	2016 £	2015 £
Trade debtors	<u>6,409</u>	<u>36,264</u>

15 Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	6,417	4,272
Other creditors	<u>(1,564)</u>	<u>(1)</u>
	<u>4,853</u>	<u>4,271</u>

16 Creditors: amounts falling due after one year

	2016 £	2015 £
Other creditors	<u>50,000</u>	<u>50,000</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

17 Funds

	Balance at 1 January 2016 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £
Unrestricted funds					
Unrestricted general funds	468,410	101,318	(48,557)	(45,000)	2,243
Restricted funds	<u>248,655</u>	<u>69,065</u>	<u>(148,450)</u>	<u>45,000</u>	<u>-</u>
Total funds	<u><u>717,065</u></u>	<u><u>170,383</u></u>	<u><u>(197,007)</u></u>	<u><u>-</u></u>	<u><u>2,243</u></u>
					Balance at 31 December 2016 £
Unrestricted funds					
Unrestricted general funds					478,414
Restricted funds					<u>214,270</u>
Total funds					<u><u>692,684</u></u>

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General funds £	£	£
Tangible fixed assets	-	260,802	260,802
Fixed asset investments	22,559	-	22,559
Current assets	440,045	24,131	464,176
Current liabilities	(837)	(2,636)	(3,473)
Creditors over 1 year	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total net assets	<u><u>461,767</u></u>	<u><u>232,297</u></u>	<u><u>694,064</u></u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

19 Analysis of net funds

	At 1 January 2016 £	Cash flow £	At 31 December 2016 £
Cash at bank and in hand	448,038	9,118	457,156
Net debt	<u>448,038</u>	<u>9,118</u>	<u>457,156</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

20 Transition to FRS 102

Balance Sheet at 1 January 2015

Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets				
Tangible assets	272,823	-	-	272,823
Investments	21,334	-	-	21,334
	<u>294,157</u>	<u>-</u>	<u>-</u>	<u>294,157</u>
Current assets				
Stocks	897	-	-	897
Debtors	9,780	-	-	9,780
Cash at bank and in hand	454,485	-	-	454,485
	465,162	-	-	465,162
Creditors: Amounts falling due within one year	(3,609)	-	-	(3,609)
Net current assets	<u>461,553</u>	<u>-</u>	<u>-</u>	<u>461,553</u>
Total assets less current liabilities	755,710	-	-	755,710
Creditors: Amounts falling due after more than one year	(50,000)	-	-	(50,000)
Net assets	<u>705,710</u>	<u>-</u>	<u>-</u>	<u>705,710</u>
Funds of the Charity				
Unrestricted income funds	452,062	-	-	452,062
Restricted income funds	253,648	-	-	253,648
Total funds	<u>705,710</u>	<u>-</u>	<u>-</u>	<u>705,710</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

Balance Sheet at 31 December 2015

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets					
Tangible assets		266,077	-	-	266,077
Investments		20,316	-	-	20,316
		<u>286,393</u>	<u>-</u>	<u>-</u>	<u>286,393</u>
Current assets					
Stocks		641	-	-	641
Debtors		36,265	-	-	36,265
Cash at bank and in hand		448,038	-	-	448,038
		484,944	-	-	484,944
Creditors: Amounts falling due within one year		<u>(4,272)</u>	<u>-</u>	<u>-</u>	<u>(4,272)</u>
Net current assets		<u>480,672</u>	<u>-</u>	<u>-</u>	<u>480,672</u>
Total assets less current liabilities		767,065	-	-	767,065
Creditors: Amounts falling due after more than one year		<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
Net assets		<u>717,065</u>	<u>-</u>	<u>-</u>	<u>717,065</u>
Funds of the Charity					
Unrestricted income funds		468,409	-	-	468,409
Restricted income funds		248,656	-	-	248,656
Total funds		<u>717,065</u>	<u>-</u>	<u>-</u>	<u>717,065</u>

**Royal Society For The Prevention Of Cruelty To Animals - Sussex East and Hastings
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Notes to the Financial Statements for the Year Ended 31 December 2016

Statement of Financial Activities for the year ended 31 December 2015

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Income and Endowments from:					
Donations and legacies		59,045	-	-	59,045
Charitable activities		139,257	-	-	139,257
Investment income		2,109	-	-	2,109
Total income		<u>200,411</u>	<u>-</u>	<u>-</u>	<u>200,411</u>
Expenditure on:					
Raising funds		(29,244)	-	-	(29,244)
Charitable activities		(152,014)	-	-	(152,014)
Other expenditure		(6,780)	-	-	(6,780)
Total expenditure		<u>(188,038)</u>	<u>-</u>	<u>-</u>	<u>(188,038)</u>
Gains/(losses) on investments		(1,018)	-	-	(1,018)
Net income		<u>11,355</u>	<u>-</u>	<u>-</u>	<u>11,355</u>
Net movement in funds		<u>11,355</u>	<u>-</u>	<u>-</u>	<u>11,355</u>