



**RSPCA Kent-Isle of  
Thanet Branch**

Registered Charity No. 209365

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

**KENT ISLE OF THANET BRANCH**

**CHARITY NUMBER 209365**

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2015**

**The Royal Society for the Prevention of Cruelty to Animals**  
**Kent Isle of Thanet Branch**  
**Annual Report of the Management Committee**

The Committee presents its annual report and the accounts for the year ended 31 December 2015.

**REFERENCE AND ADMINISTRATIVE DETAILS**

The Royal Society for the Prevention of Cruelty to Animals Kent Isle of Thanet Branch, Woodchurch Animal Centre, Queensdown Road, Birchington, Kent, CT7 0HG was registered with the Charity Commission (No. 209365) on 22 September 1962 and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

**Bankers:**

National Westminster Bank PLC Margate  
Lloyds TSB Ramsgate  
CAF Bank Ltd  
CCLA Investment Management Ltd

**Independent examiner:**

The branch has annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by BDO of Baker Street, London this year.

**Trustees:**

Seven of the locally appointed Branch Committee serving in 2012 resigned during the course of 2012 leaving only two of its members. The Branch constitution requires a minimum of four Committee members to manage the Branch. As a result, the National RSPCA Council was asked to appoint, under the Society's Rules, temporary trustees to manage the Branch's affairs to the exclusion of any former trustees. National trustees Christine Beaumont-Kerridge, Adrian Donno and Daphne Harris were accordingly appointed with effect from 17 October 2012. Due to the sad death of Adrian Donno on 3 November 2015, Joseph Piccioni was appointed as the third Council trustee on 9 December 2015.

Their purpose in this role is to protect the property of the Branch and secure its proper application for the Branch objects until such time as the Branch is returned to the control of a local committee. As temporary officers, they all have proven experience of managing an RSPCA Branch. Daphne Harris is also the Society's Regional Representative for the area. A meeting of the Branch membership took place on 11 October 2013 and 27 May 2015 to update them on progress and to discuss the way forward for the Branch.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2006). In the normal course of business committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the committee until the next annual general meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. In the event that the number of local trustees falls below four at any

**The Royal Society for the Prevention of Cruelty to Animals**  
**Kent Isle of Thanet Branch**  
**Annual Report of the Management Committee continued**

time, the branch is placed into Council Trusteeship and that is currently the case for this branch. The Council trustees undertake the day to day management and development of the branch until it can be returned to the control of local trustees. The day-to-day running of the shops is delegated to the shop managers via the Shops Co-Ordinator. The animal welfare work is delegated to the Woodchurch Animal Centre Manager, currently Clive Martin, and his supporting staff and volunteers.

### **RISK MANAGEMENT**

The branch has carried out a risk assessment and identified the following risks:

- Loss of income through error or fraud
- Loss of reputation through error or fraud
- Loss of income through outside forces
- Insufficient trustees to continue
- Insufficient volunteers to rehabilitate animals and fundraise
- Risk of claims against volunteers
- Risk of claims by volunteers or the public
- Adverse publicity
- Insufficient suitable homes for the animals rescued and rehabilitated
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare

The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks.

The Branch adheres to RSPCA policies and guidelines and health and safety law and best practice. A health and safety contract is held with independent experts Acton Jennings LLP who do an annual health and safety audit and provide ongoing advice and insurance cover.

### **AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES**

The object of the charity is to promote kindness and good care, and 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. Our activities to achieve the objectives include the following:

- To provide veterinary welfare assistance for those on low incomes. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering
- To provide neutering and microchipping facilities for those on low incomes. This work benefits those members of the public on low income by giving them financial help and promoting responsible pet ownership. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.
- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate, as well as providing education, information and advice, rescues animals in distress and enforces laws against the cruel mistreatment of

**The Royal Society for the Prevention of Cruelty to Animals**  
**Kent Isle of Thanet Branch**  
**Annual Report of the Management Committee continued**

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. The National Call Centre accepts complaints about animals in distress 24 hours a day, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.

- To accept stray and owned animals for rehoming. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet.

We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2015 we had the benefit of approximately x000 hours of volunteer work. Our charity shops provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

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 this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our short term and long term aims and objectives can be summarised as follows:

**Short term:**

- To balance our budget by opening our new Westgate shop to replace the Margate shop closed in 2014
- To make the rescue and rehabilitation of gulls more time efficient by completing and fully utilising our gull centre. This is vital for a seaside Branch
- To provide desperately needed, high quality kenneling for case dogs which may be long stay while awaiting the outcome of the legal process

**Long term:**

- To develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events
- To develop our education centre to expand our preventative and educational work particularly among young people
- To consider further ways of utilising the land around the animal centre for animal welfare

**The Royal Society for the Prevention of Cruelty to Animals  
Kent Isle of Thanet Branch  
Annual Report of the Management Committee continued**

- To reduce our reliance on charity shop income by expanding the type and extent of fundraising initiatives we engage in, including exploring RSPCA enterprise opportunities for selling branded new goods and developing a supporter journey package from childhood to retirement for our community

## **REVIEW OF ACTIVITIES AND ACHIEVEMENTS**

### **Significant activities**

The charity owns an animal centre which cares for abandoned or mistreated animals which are rehomed to members of the public in accordance with RSPCA rehoming policy and this is the main activity of the Branch. Centre staff also operate welfare assistance and welfare neutering schemes. The charity shops provide vital income to fund this work. During the period a new shop in Westgate was identified and negotiation is ongoing with a view to taking on a lease. Volunteers provide valuable support to the work of the branch in terms of direct animal welfare support, administrative needs and fundraising programmes and volunteer recruitment and management is a significant activity of the Branch.

### **Animal welfare results**

During the year the animal centre rehomed 166 cats (2014: 132), 15 dogs (2014: 14), 21 rabbits (2014: 10) and 66 other animals (2014: 16). We rescued 236 wild animals (2014: 122). We microchipped 298 companion animals (2014: 289) and neutered 398 companion animals (2014: 364). We visited 175 homes (2014: 127) of people wanting to adopt pets to give advice and guidance on a suitable animal. The RSPCA continue to direct their focus towards the most abused, neglected, injured and at risk animals and there are financial implications to that decision on cost per animal rescued.

Our new gull centre, almost complete, allowed us to provide short term emergency accommodation to other animals such as chickens this year and already some gulls have benefitted from the facility. During gull breeding season May to July, the main problems are exhaustion of gulls, requiring a resting place for several days and air gun pellet wounds requiring Xray and treatment where possible. With the centre in place long drives to a wildlife centre, which would increase the stress on the birds, are avoided.

Our goal is to be able to accept all animals that are rescued by our Inspectors in the area and to assist the most at risk animals in the community that other charities are not geared up to take. Pressure on our resources remains extreme during key breeding seasons, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need.

### **Financial results and review**

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, e-bay sales, special fund-raising events and grants.

Total income for the year was £223,971 (2014: £251,499). Total expenditure for the year was £241,757 (2014: £278,286) before investment gains/losses. The key difference over 2014 was that there was no Margate shop throughout 2015 due to its closure in 2014 reducing both charity shop sales income and

**The Royal Society for the Prevention of Cruelty to Animals**  
**Kent Isle of Thanet Branch**  
**Annual Report of the Management Committee continued**

shop operating costs. However the deficit for the year reduced to £16,880 from 2014 (£28,374). This is because costs were contained despite greater numbers of animals being accepted so that charitable activity costs reduced from £160,810 in 2014 to £148,287 in 2015. Support costs fell slightly too from £19,321 in 2014 to £18,371 in 2015. The Branch expect to return to a balanced budget in 2016 following the opening of the new Westgate shop expected April 2016.

The three shops continue to provide the main source of operational income for the branch and animal centre. Net income from the retail operation was £87,195 (2014: £85,258). Refurbishment costs in 2014 not repeated in 2015 and tight cost control resulted in the net profit from three shops in 2015 exceeding the net profit from four in 2014. Our goal is to generate sufficient retail profit to cover 100% of animal welfare costs and we expect to achieve that in 2016. Our thanks go to all our shop managers and volunteers for their hard work.

The Branch continue to develop innovative fundraising events such as their Halloween haunted house and increased events income to £4,778 from £1,970 in 2014. There are benefits beyond funds raised from these events as they raise community awareness and participation and staff and volunteer bonding.

There were no legacies received during the period (2014 £2,028) and donations (£1,775 against 2014 £2,531) and levels of income from collection boxes (£2,875 against 2014 £3,578) were reduced as some large donations and successful collections in 2014 were not repeated in 2015. Fundraising is expected to remain a challenge for all charities for some time and the Branch focus on retail income generation and events to generate funds will continue and expand into the retailing of RSPCA branded new goods over the coming years.

Income from charitable activities reduced from £25,805 in 2014 to £22,564 in 2015 as despite more adoption fees and case animal boarding fees being received, several large payments to the animal centre for their rehabilitation work in 2014 were not repeated in 2015.

We would like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, Woodchurch Animal Centre Friends group, branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch and Animal Centre – we could not succeed without it.

## **RESERVES POLICY**

The branch holds reserves to cover its operational costs and to develop the Woodchurch Animal Centre. It is the opinion of the trustees that the existing unrestricted reserves are sufficient to meet an unforeseen reduction in incoming resources until corrective action can be taken. At 31 December 2015 unrestricted reserves were £124,941 (2014: £141,821) and restricted reserves were £944,021 (2014: £944,021). The level of reserves is regularly monitored and reviewed by trustees. The current level of just over six months of operational expenditure is of the order of magnitude considered acceptable by The Charity Commission and our aim for a balanced budget for 2016 means we would wish to retain this level of free reserves for the foreseeable future.

**The Royal Society for the Prevention of Cruelty to Animals  
Kent Isle of Thanet Branch  
Annual Report of the Management Committee continued**

## **INVESTMENT POLICY**

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

The branch holds long-term investments in Treasury and loan stocks together with holdings in JP Morgan Income Funds, the income from which is used to further the work of the branch. At 31 December 2015 these investments had a market value of £54,525 (2014: £53,619). Our investment strategy is low risk, with a focus on capital gain rather than income to maintain the real value of our reserves.

## **FUTURE DEVELOPMENTS**

During 2015 the trustees continued to focus on and increase effective delivery of animal welfare in the Kent Isle of Thanet area. We made a good start on establishing resting pens for exhausted sea gulls which was substantially completed and in use in 2015, will be completed in 2016 and will double up as a hedgehog rescue facility outside gull breeding season and allow other rescue animals such as chickens to be offered temporary emergency accommodation when needed. Trustees are planning a new dog kennel block for dogs to be boarded while awaiting the outcome of a prosecution of their owners. This will be funded by the legacy of Miss Rose J. Mochridge deceased (received in 2013) in her loving memory as she had a special concern for the most abused and neglected dogs.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* Make judgments and estimates that are reasonable and prudent;
- \* State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with The Charities Act 2011. 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.

Christine Beaumont-Kerridge

Council Trustee

Date:

Daphne Harris

Council Trustee

Date:

Joseph Piccioni

Council Trustee

Date



**INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS TO THE MEMBERS OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT ISLE OF THANET BRANCH**

I report on the accounts of the charity for the year ended 31 December 2015, which are set out on pages 8 to 13.

**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 period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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.

My report is made solely to you as trustees pursuant to the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the trustees for my examination, for my report, or for the statement I have made.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of 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 I do not express an audit opinion on the view given by the accounts. In our opinion the information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Independent Examiner's Statement**

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

- 1) which gives me reasonable cause to believe that any in material respect the requirements:
  - to keep accounting records in accordance with the Charities Act 2011 have not been met; and
  - to prepare accounts which accord with accounting records, comply with the accounting requirements of the Charities Act 2011 and with methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities (FRS 102) 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.

Don Bawtree  
Partner  
For and on behalf of BDO LLP  
Chartered Accountants and Registered Auditors  
Gatwick  
United Kingdom

Date:



**RSPCA Kent Isle of Thanet Branch**  
**Statement of financial activities**  
**for the year ended 31 December 2015**

	Note	Unrestricted funds	Restricted funds	2015 Total funds	Unrestricted funds	Restricted funds	2014 Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	5 (a)	25,327		25,327	28,752		28,752
Other trading activities	5(b)	173,897		173,897	194,804		194,804
Income from investments	5 (c)		2,183	2,183		2,138	2,138
<b>Income from charitable activities</b>	6		22,564	22,564		25,805	25,805
<b>Total income and endowments</b>		<u>199,224</u>	<u>24,747</u>	<u>223,971</u>	<u>223,556</u>	<u>27,943</u>	<u>251,499</u>
<b>Expenditure on:</b>							
Raising funds	7 (a)	93,470		93,470	117,477		117,477
Charitable activities	7 (b)		148,287	148,287	3,251	157,559	160,810
<b>Total expenditure</b>		<u>93,470</u>	<u>148,287</u>	<u>241,757</u>	<u>120,727</u>	<u>157,559</u>	<u>278,286</u>
<b>Net gains (losses) on investments</b>			906	906	-	(1,587)	(1,587)
<b>Net Income/(expenditure)</b>		105,754	(122,634)	(16,880)	102,829	(131,203)	(28,374)
<b>Transfers between funds</b>		(122,634)	122,634	-	(131,203)	131,203	-
<b>Net movement in funds surplus/(deficit)</b>		<u>(16,880)</u>	<u>-</u>	<u>(16,880)</u>	<u>(28,374)</u>	<u>-</u>	<u>(28,374)</u>
<b>Reconciliation of Funds</b>							
<b>Funds brought forward at 1 January 2015</b>		141,821	944,021	1,085,842	170,195	944,021	1,114,216
<b>Funds carried forward at 31 December 2015</b>		<u>124,941</u>	<u>944,021</u>	<u>1,068,962</u>	<u>141,821</u>	<u>944,021</u>	<u>1,085,842</u>

**RSPCA Kent Isle of Thanet Branch**  
**Balance sheet**  
**as at 31 December 2015**

	Note	Unrestricted funds	Restricted funds	2015 Total funds	Unrestricted funds	Restricted funds	2014 Total funds
<b>Fixed Assets</b>							
Tangible assets	10 (a)		721,431	721,431		743,173	743,173
Investments	10 (b)		54,525	54,525		53,619	53,619
<b>Total fixed assets</b>		0	775,956	775,956	0	796,792	796,792
<b>Current assets</b>							
Debtors due within one year	11	1,919		1,919	11,378		11,378
Cash at bank		145,575	168,065	313,640	137,043	147,229	284,272
		147,494	168,065	315,559	148,421	147,229	295,650
<b>Liabilities</b>							
Creditors falling due within one year	12	(22,553)		(22,553)	(6,600)		(6,600)
<b>Net current assets</b>		124,941	168,065	293,006	141,821	147,229	289,050
<b>Net assets</b>		124,941	944,021	1,068,962	141,821	944,021	1,085,842
<b>The funds of the charity</b>							
Unrestricted funds	13			124,941			141,821
Restricted funds	13			944,021			944,021
Accumulated funds				<u>1,068,962</u>			<u>1,085,842</u>

These accounts were approved by the Trustees on:

Trustee: Christine Beaumont-Kerridge

Trustee: Joseph Piccioni

Trustee: Daphne Harris

## 1 Accounting Policies

These accounts have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the Statement of Recommended Practice (SORP) 2015 / Financial Reporting Standard (FRS) 102.

A summary of the accounting policies adopted, which have been applied consistently, is set out below.

- a. The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value
- b. Donations, legacies and other income are recognised when their receipt is probable and their monetary value can be measured with sufficient reliability
- c. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.
- d. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
- e. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.
- f. Depreciation is provided at rates calculated to write off cost less residual value of each asset over its expected useful life, as follows

Animal Centre	2% straight line
Fixtures, Fittings and Equipment	20% straight line
Motor vehicles	20% straight line
- g. Quoted investments have been valued at fair value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals through the year.
- h. All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the statement of financial activities.
- i. Irrecoverable VAT which cannot be reclaimed is added to the cost of the particular expenses incurred.
- j. It is considered impractical to measure the fair value of goods donated for resale or distribution so they are recognised as income when they are sold or distributed.
- k. It is considered impractical to measure the fair value of donated services or facilities although it is recognised that volunteer time represents a significant benefit to the charity

## 2 Taxation

The Branch is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes

## 3 Related party transactions

During the year the trustees received no remuneration from the charity and claimed £0 (2014 £0) in expenses

## 4 Operating deficit

Operating deficit is stated after charging:

Independent examiners fees	1,032	747
Depreciation	21,742	21,173

## 5 Income and endowments from:

5 (a)	Donations and legacies	2015	2014
	Legacies	-	2,028
	Donations	1,775	2,531
	Subscriptions	195	195
	Collection Boxes	2,875	3,578
	Door to Door	20,482	17,102
	Grants	-	3,318
		<u>25,327</u>	<u>28,752</u>
5 (b)	Other trading activities		
	Charity shop sales	169,119	192,834
	Fundraising	4,778	1,970
		<u>173,897</u>	<u>194,804</u>
5 (c)	Income from investments		
	Bank interest	109	122
	Dividends	2,074	2,016
		<u>2,183</u>	<u>2,138</u>

## 6 Income from charitable activities

Pet insurance	140	80
Services provided	22,424	25,725
	<u>22,564</u>	<u>25,805</u>

## 7 Expenditure on:

7 (a)	Raising funds		
	Shop operating costs	81,924	107,576
	Fundraising Expenses	2,115	945
	Support costs	9,431	8,956
		<u>93,470</u>	<u>117,477</u>

Note 8

7 (b)	Charitable activities	2015	2014
	Animal centre costs:		
	Wages & Salaries	64,261	65,128
	Rates and utilities	9,801	10,767
	Veterinary costs	22,913	28,723
	Food, litter & bedding	8,063	7,838
	Cleaning & refuse	2,538	3,554
	Repairs & maintenance	6,979	7,503
	Other expenses	3,050	5,758
	Depreciation	21,742	21,173
	Support costs	8,940	10,366
		<u>148,287</u>	<u>160,810</u>

Note 8

	2015	2015	2015	2014	2014	2014
8 Allocation of support costs	Raising funds	Charitable Activities	Total	Raising funds	Charitable Activities	Total
Administration salaries	4,250	4,251	8,501	3,464	3,464	6,928
Legal fees / professional costs	2,045	2,045	4,090	2,676	2,677	5,353
Independent examination	516	516	1,032	374	373	747
Bank charges	1,627	813	2,440	1,379	1,379	2,757
Insurance	323	323	646	500	1,636	2,136
Web/Internet	324	647	971	103	200	303
Other administration costs	71	71	142	60	62	122
Printing, postage, stationery	186	185	371	400	515	915
Volunteer expenses	89	89	178	-	60	60
	<u>9,431</u>	<u>8,940</u>	<u>18,371</u>	<u>8,956</u>	<u>10,366</u>	<u>19,321</u>

Support costs are allocated individually based on their estimated relative benefit to charitable activities and raising funds.

	2015	2014
9 Analysis of employee costs		
Salaries	125,673	131,095
Social security costs	6,247	6,562
Total	<u>131,920</u>	<u>137,657</u>

No employee received emoluments of over £60,000 during the year (2014: Nil)

The average number of full time employees for the year was 8 (2014: 9) and

The average number of part time employees for the year was 4 (2014: 3)

	Animal Centre	Fixtures Fittings Equipment	Motor Vehicle	Total
10 Fixed assets				
10(a) Tangible fixed assets				
Cost				
At 1 January 2015	841,597	25,585	3,680	870,862
Additions	-	-	-	-
At 31 December 2015	<u>841,597</u>	<u>25,585</u>	<u>3,680</u>	<u>870,862</u>
Depreciation				
At 1 January 2015	115,633	8,376	3,680	127,689
Charge for year	16,832	4,910	-	21,742
At 31 December 2015	<u>132,465</u>	<u>13,286</u>	<u>3,680</u>	<u>149,431</u>
Net book value				
At 31 December 2015	709,132	12,299	-	721,431
At 31 December 2014	725,964	17,209	-	743,173

Items below a net capital value of £1,000 are not capitalised.

An impairment review of fixed assets is appropriate if there is some indication that material impairment has occurred.

It is considered that the recoverable rate for the main fixed asset, the animal centre, exceeds its current book value.

	2015	2014
10 (b) Investments		
Equities	48,198	47,292
Fixed interest securities	6,327	6,327
	<u>54,525</u>	<u>53,619</u>

All investments are held in the UK

	2015	2014
11 Debtors due within one year		
VAT	1,919	5,072
Other prepayments and accrued income	-	6,306
	<u>1,919</u>	<u>11,378</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
Trade creditors	9,858	3,535
Other taxes and social security	11,695	1,615
Accrual	1,000	1,450
	<u>22,553</u>	<u>6,600</u>

**13 Funds**

Analysis of fund movements

	Balance B/F	Incoming resources	Resources Expended	Transfers	Gains/(losses)	Balance C/F
Unrestricted	141,821	199,224 -	93,470 -	122,634	-	124,941
Restricted EKAC Appeal	944,021	24,747 -	148,287	122,634	906	944,021
<b>Total</b>	<u>1,085,842</u>	<u>223,971 -</u>	<u>241,757</u>	<u>-</u>	<u>906</u>	<u>1,068,962</u>

The unrestricted funds may be used for any charitable purpose within the rules, regulations and trust deed governing the charity at the discretion of the trustees

The restricted fund arose from an appeal to fund the East Kent Animal Centre and sufficient resources are held to continue to run the animal centre