

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 December 2015
for
RSPCA Derby & District Branch**

Bourne & Co.
Chartered Accountants
3 Charnwood Street
Derby
Derbyshire
DE1 2GY

RSPCA Derby & District Branch
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for the Year Ended 31 December 2015

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RSPCA Derby & District Branch

Reference and Administrative Details for the Year Ended 31 December 2015

TRUSTEES

Mrs B Shore
I Mosley
Ms J Travis
P Shore
Ms L Parker (resigned 1.11.2015)
Ms S Higham
Ms J Jones
Mrs J Morgan
Miss R Hulse (appointed 8.6.2015)
M Booth (appointed 8.6.2015)

PRINCIPAL ADDRESS

45 Abbey Street
Derby
DE22 3SJ

REGISTERED CHARITY NUMBER

222620

INDEPENDENT EXAMINER

Bourne & Co.
Chartered Accountants
3 Charnwood Street
Derby
Derbyshire
DE1 2GY

BANKERS

The Co-Operative Bank plc
Delf House
Skelmersdale
Lancashire
WN8 6WT

The Nationwide Building Society
Head Office
Nationwide House
Pipers Way
Swindon
Wiltshire
SN38 1NW

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Melling
Kent
ME19 4JQ

RSPCA Derby & District Branch
Report of the Trustees
for the Year Ended 31 December 2015

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Protection of Animals (RSPCA), carrying out its direct animal welfare work in the Derby and District area.

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

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

OBJECTIVES AND ACTIVITIES

Objectives and public benefit statement

The Branch's primary goal is captured under the heading: "Rescue, Rehabilitate and Rehome". The philosophy of the Branch is best described as doing all within its remit to support responsible pet ownership, in support of the wider goals of the Society, and in compliance with the Society's branch rules.

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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

Social investments

The charity implements these objectives through the activities of the Animal Centre. The Centre cares for abandoned or mistreated animals and operates a re-homing programme. The shops in Long Eaton, Belper and Ripley provide vital income to fund this work. Volunteers also provide invaluable support to the work of the branch.

RSPCA Derby & District Branch

Report of the Trustees for the Year Ended 31 December 2015

OBJECTIVES AND ACTIVITIES

Charitable activities pursued for the public benefit

We support our local Inspectors by taking in, free of charge, 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 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.

We provide low-cost microchipping, claw clipping and welfare neutering vouchers for companion animals in Branch area. We undertake community action events to support local communities with pet care advice and services. This work promotes responsible pet ownership.

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

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

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

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

We offer free animal care advice by telephone and face to face. The public benefits through the promotion of responsible pet ownership.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, animal fostering, home visiting, fundraising and events support, dog walking and animal socialisation, animal care and administration. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2015 the Animal Centre re-homed 200 dogs (2014 - 151), 440 cats (2014 - 427) and 153 other animals (2014 - 160) as well as providing support to the RSPCA Inspectorate.

Total incoming resources for the year amounted to £610,896 (2014 - £533,496) including legacies of £164,249 (2014 - £98,199). Expenditure for the year equalled £515,441 (2014 - £485,985) and investment loss amounted to £770 (2014 - gains £2,378) resulting in a net surplus for the year of £94,685 (2014 - £49,889).

FINANCIAL REVIEW

Reserves policy

The Branch holds reserves in order that the levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

It is the opinion of the trustees that existing reserves are sufficient to meet any reduction in incoming resources.

Unrestricted reserves at 31 December 2015 were £865,345 (2014 - £770,660) and Restricted reserves were £1,500 (2014 - £1,500). Unrestricted reserves include amounts to be used for designated purposes and details are given in note 18 to the Financial Statements.

RSPCA Derby & District Branch

Report of the Trustees for the Year Ended 31 December 2015

FUTURE PLANS

During 2015 the Board of Trustees implemented the plan outlined in last year's Annual Review. This plan is available for Branch Members to review upon request to the Branch Manager. In summary, the plan covers the following main themes:

- **People:** the trustees recognise that the delivery of the charity's goals can only be achieved through investment in its staff. To this end, the senior staff were intimately involved in the development of the 2014 and 2015 plans. In 2015 the staff appraisal system introduced during 2014 was rolled out across all remaining staff including those at our shops. The staff handbook was updated and reissued. We continued to incorporate health and safety best practice into day-to-day operations both at the animal shelter and at the branch's shops; the approach used by our H&S Sub-Committee received praise from National RSPCA during our licencing inspection. The Communications Manager resigned her position during 2015, and time was taken to reconfigure this position. Our Social Media presence continued to grow (10,458 Facebook likes etc) with a dedicated Facebook page for volunteers. Indeed, the Branch continued to rely on volunteers to support paid staff in animal care, fund-raising and events management - saving a significant sum and allowing the Branch to extend its remit and reach more members of the public.

- **Animal Welfare:** the primary goals of the branch are "rescue, rehabilitate and rehome"; and the promotion of responsible pet ownership. In support of these goals, in 2015 a new cat maternity facility was completed, as was much improved and more extensive rabbit accommodation. The branch continued to work with a professional Animal Behaviourist, and much of what was learnt became embedded in day-to-day operations. The Branch continued to develop a partnership with Foston Prison whereby small animals can be cared for by appropriately trained inmates; this also is a good example of the Branch's "public benefit" in supporting the rehabilitation of offenders. This effectiveness of the work with Foston was expressly praised during an inspection by National RSPCA which stated: "It is clear by the processes in place that the fostering arrangement at Foston Hall is a great success. Animals have been placed that are shy and nervous, but brought round gradually and with attention to the animals' sensibilities, so that when they return to the animal centre for rehoming they are happy to be handled and free from fear and anxiety." The Branch rehomed 793 animals during 2015, an increase of 7% from 2014. The numbers of dogs and cats rehomed increased by 32% and 3% respectively. The proportion of animals taken into the shelter from RSPCA sources (eg from inspectors) decreased from 89% to 86% in line with National RSPCA guidance to prioritise animals which are subject to actual or potential cruelty or neglect. The branch continued to reach-out to provide animal care in the community via the branch's Responsible Pet Ownership (RPO) programme. The highlight of the RPO activities was a joint cat-neutering effort with Cats' Protection League in Chaddesden which led to 90 cats being neutered free of charge.

- **Finances:** going into 2015 the Branch's finances were in a healthy state which allowed investment in capital and staff - all in direct support of the Branch's charitable aims. As a result the Branch's finances were reduced during the year in line with our plans. The branch ran 3 main fund-raising events - the Carsington Run, Bark in the Park and Big Walkies. The Branch is grateful to Severn Trent Water, Derby City Council and Derbyshire County Council respectively for providing the facilities to allow these events to go ahead. In summary, the overall financial state of the Branch continues to be satisfactory and in line with the trustees' expectations and reserves policy. Although there is - inevitably - some reliance on legacies the branch operates 3 profitable shops in Ripley, Belper and Long Eaton as well as the Animal Shelter providing income through "sales" of animals. This means that further investments in staff and capital projects will be made in 2016.

- **Policies and Procedures:** a key factor in creating the post of Office Manager in 2014 was to continue to upgrade the Branch's policies and procedures and to ensure that all staff were aware and trained as needed. During 2015 this post holder, with appropriate support, significantly improved the branch's policies and procedures such that the trustees are confident that areas such as Health, Safety and Security - both at the Animal Shelter and the 3 shops - are in good shape with all legal requirements being met or exceeded. This means that the trustees can spend more of their time on strategy rather than supporting operational matters.

- **Communication and Relationships:** the Branch continued to maintain good relationships with the principal media in the area, and during 2015 had positive articles in the Derby Evening Telegraph, Radio Derby and other media. Inevitably the resignation of the Branch's Communications Manager meant a more focused approach was needed. However the Branch's website and social media presence was maintained to a high standard, and the Branch's newsletter, website and other communications continued to be closely aligned to continually reinforce our core messages of "Rescue, Rehabilitate and Rehome", and "Responsible Pet Ownership".

- **Premises:** as indicated above, the improvement in the Branch's financial condition meant that considerable effort has been expended on improving the animal centre - both for the staff who work there but significantly for the care of the animals. In addition to the projects mentioned above, work was also completed to improve the dog exercise yard. A maintenance plan was initiated and much remedial and routine maintenance conducted. Security continued to be improved following a break-in at the centre.

- **Plans for 2016:** During 2015, the Board reviewed progress against its Strategic Plans. It was agreed that much progress had been made in the previous 3 years, and this meant the Board's focus moving forward should be adjusted. Accordingly a Working Group was established whose members interviewed all senior staff and Board members. The feedback from these interviews was used to define three strategic projects for 2016 and beyond:

- **Project ARC:** Make Our Rehoming Process The Best It Can Possibly Be

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- Make Our Business Processes The Best They Can Be
- Make Our Team The Best It Can Be

The progress of these projects will be reported to members in next year's Annual Review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Branch is governed by the Branch Rules (effective 18 February 2009) of the National Society of the RSPCA.

Recruitment and appointment of new trustees

The charity is managed by a committee of local trustees.

Organisational structure

The Branch consists of an animal care centre situated at Abbey Street, Derby and three charity shop's based at Long Eaton, Nottinghamshire, Belper, Derbyshire and Ripley, Derbyshire.

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

.....
I Mosley - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Derby & District Branch**

I report on the accounts for the year ended 31 December 2015 set out on pages seven to sixteen.

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 required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of FCA.

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 the 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 statements below.

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, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

J J Delaney
FCA
Bourne & Co.
Chartered Accountants
3 Charnwood Street
Derby
Derbyshire
DE1 2GY

Date:

RSPCA Derby & District Branch

Statement of Financial Activities for the Year Ended 31 December 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	290,056	-	290,056	240,962
Charitable activities	5				
Animal welfare centre		90,561	-	90,561	77,024
Other trading activities	3	224,504	-	224,504	210,417
Investment income	4	3,652	-	3,652	4,338
Other income		2,126	-	2,126	753
Total		<u>610,899</u>	<u>-</u>	<u>610,899</u>	<u>533,494</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	6	144,811	-	144,811	140,775
		<u>144,811</u>	<u>-</u>	<u>144,811</u>	<u>140,775</u>
Charitable activities	7				
Animal welfare centre		370,633	-	370,633	345,208
Total		<u>515,444</u>	<u>-</u>	<u>515,444</u>	<u>485,983</u>
Net gains/(losses) on investments		<u>(770)</u>	<u>-</u>	<u>(770)</u>	<u>2,378</u>
NET INCOME		<u>94,685</u>	<u>-</u>	<u>94,685</u>	<u>49,889</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>770,660</u>	<u>1,500</u>	<u>772,160</u>	<u>722,271</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>865,345</u></u>	<u><u>1,500</u></u>	<u><u>866,845</u></u>	<u><u>772,160</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

RSPCA Derby & District Branch

Balance Sheet At 31 December 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
FIXED ASSETS					
Tangible assets	12	339,929	-	339,929	318,491
Investments	13	139,005	-	139,005	139,201
		<u>478,934</u>	<u>-</u>	<u>478,934</u>	<u>457,692</u>
CURRENT ASSETS					
Stocks	14	5,833	-	5,833	3,634
Debtors	15	9,801	-	9,801	21,287
Cash at bank and in hand		383,566	1,500	385,066	310,079
		<u>399,200</u>	<u>1,500</u>	<u>400,700</u>	<u>335,000</u>
CREDITORS					
Amounts falling due within one year	16	(12,789)	-	(12,789)	(20,532)
NET CURRENT ASSETS		<u>386,411</u>	<u>1,500</u>	<u>387,911</u>	<u>314,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>865,345</u>	<u>1,500</u>	<u>866,845</u>	<u>772,160</u>
NET ASSETS		<u>865,345</u>	<u>1,500</u>	<u>866,845</u>	<u>772,160</u>
FUNDS	17				
Unrestricted funds				865,345	770,660
Restricted funds				1,500	1,500
TOTAL FUNDS				<u>866,845</u>	<u>772,160</u>

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

.....
I Mosley -Trustee

.....
Mrs J Morgan -Trustee

The notes form part of these financial statements

RSPCA Derby & District Branch

Notes to the Financial Statements for the Year Ended 31 December 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) '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)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exceptions of investments which are included at market value.

The financial statements are presented in Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 40 years
Improvements to property	- 5% on cost
Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

All donated goods are allocated to the periods in which they are received. Stocks of donated goods are valued at nil cost.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Investments

Investments are included at closing market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

RSPCA Derby & District Branch

Notes to the Financial Statements - continued for the Year Ended 31 December 2015

2. DONATIONS AND LEGACIES

	2015	2014
	£	£
Donations	59,298	48,515
Gift aid	19,870	19,615
Legacies	164,249	98,199
Grants	31,333	59,920
Pet plan income	8,306	7,713
Donations of food	7,000	7,000
	<u>290,056</u>	<u>240,962</u>

Grants received, included in the above, are as follows:

	2015	2014
	£	£
RSPCA grants	20,587	17,291
Shaw Trust	3,000	26,629
AC Grant	-	16,000
Regional Grant Cat Services	6,871	-
Derby College Apprenticeship Grant	875	-
	<u>31,333</u>	<u>59,920</u>

3. OTHER TRADING ACTIVITIES

	2015	2014
	£	£
Fundraising events	21,705	21,376
Shop income	194,987	182,161
Membership subscriptions	567	728
Recycling income	7,245	6,152
	<u>224,504</u>	<u>210,417</u>

4. INVESTMENT INCOME

	2015	2014
	£	£
Dividends received	3,469	3,617
Interest received	183	721
	<u>3,652</u>	<u>4,338</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2015	2014
		£	£
Neutering	Animal welfare centre	6,993	5,516
Adoption	Animal welfare centre	77,505	64,150
Other animal treatments	Animal welfare centre	1,846	2,539
Chipping	Animal welfare centre	2,598	3,177
Advertising hoarding income	Animal welfare centre	1,320	1,320
Clinical waste	Animal welfare centre	299	322
		<u>90,561</u>	<u>77,024</u>

RSPCA Derby & District Branch

Notes to the Financial Statements - continued for the Year Ended 31 December 2015

6. OTHER TRADING ACTIVITIES

	2015 £	2014 £
Purchases	17,841	19,147
Staff costs	62,525	53,435
Shop rent	43,943	45,213
Rates and water	4,544	5,956
Insurance	1,128	1,352
Light and heat	3,075	3,659
Telephone	1,181	1,087
Postage and stationery	167	163
Equipment hire	1,186	2,830
Repairs and renewals	692	2,184
Sundries	2,560	1,987
Professional fees	3,084	2,676
Interest payable and similar charges	2,885	1,086
	<u>144,811</u>	<u>140,775</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Animal welfare centre	<u>326,994</u>	<u>43,639</u>	<u>370,633</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Animal welfare centre	<u>37,480</u>	<u>6,159</u>	<u>43,639</u>

Included in Governance costs are the fees of £600 in relation to the services provided by the Independent Examiner.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2015 nor for the year ended 31 December 2014 .

RSPCA Derby & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

10. STAFF COSTS

	2015 £	2014 £
Wages and salaries	265,466	247,577
Social security costs	7,772	9,349
	<u>273,238</u>	<u>256,926</u>

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

	2015	2014
Charitable activities	15	18
Cost of generating funds	8	8
Management and administrative	3	3
	<u>26</u>	<u>29</u>

No employees received emoluments in excess of £60,000.

The average monthly number of employees for 2014 has been restated, as previously it was the average monthly number of full-time equivalent employees.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	240,962	-	240,962
Charitable activities			
Animal welfare centre	77,024	-	77,024
Other trading activities	210,417	-	210,417
Investment income	4,338	-	4,338
Other income	753	-	753
Total	<u>533,494</u>	<u>-</u>	<u>533,494</u>
EXPENDITURE ON			
Raising funds	140,775	-	140,775
Charitable activities			
Animal welfare centre	344,052	1,156	345,208
Total	<u>484,827</u>	<u>1,156</u>	<u>485,983</u>
Net gains/(losses) on investments	<u>2,378</u>	<u>-</u>	<u>2,378</u>
NET INCOME	51,045	(1,156)	49,889
Transfers between funds	<u>15,600</u>	<u>(15,600)</u>	<u>-</u>
Net movement in funds	66,645	(16,756)	49,889
RECONCILIATION OF FUNDS			
Total funds brought forward	704,015	18,256	722,271
TOTAL FUNDS CARRIED FORWARD	<u>770,660</u>	<u>1,500</u>	<u>772,160</u>

RSPCA Derby & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment £
COST			
At 1 January 2015	229,150	217,833	44,062
Additions	-	45,840	-
	<hr/>	<hr/>	<hr/>
At 31 December 2015	229,150	263,673	44,062
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2015	134,896	23,034	32,480
Charge for year	5,729	13,183	2,319
	<hr/>	<hr/>	<hr/>
At 31 December 2015	140,625	36,217	34,799
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2015	88,525	227,456	9,263
	<hr/>	<hr/>	<hr/>
At 31 December 2014	94,254	194,799	11,582
	<hr/>	<hr/>	<hr/>

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 January 2015	28,407	11,419	530,871
Additions	936	-	46,776
	<hr/>	<hr/>	<hr/>
At 31 December 2015	29,343	11,419	577,647
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2015	17,510	4,460	212,380
Charge for year	2,367	1,740	25,338
	<hr/>	<hr/>	<hr/>
At 31 December 2015	19,877	6,200	237,718
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2015	9,466	5,219	339,929
	<hr/>	<hr/>	<hr/>
At 31 December 2014	10,897	6,959	318,491
	<hr/>	<hr/>	<hr/>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2015	139,201
Additions	156,230
Disposals	(151,933)
Revaluations	(4,493)
	<hr/>
At 31 December 2015	139,005
	<hr/>
NET BOOK VALUE	
At 31 December 2015	139,005
	<hr/>
At 31 December 2014	139,201
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RSPCA Derby & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

13. FIXED ASSET INVESTMENTS - continued

The investment is split as follows:

	2015	2014
	£	£
UK equities	5,300	63,175
Foreign equities	64,421	45,681
Fixed interest	32,482	23,744
Private equity	3,398	-
Hedge funds	5,165	-
Property	2,718	-
Money market	22,425	-
Cash	3,096	6,601
	<u>139,005</u>	<u>139,201</u>

14. STOCKS

	2015	2014
	£	£
Stocks	<u>5,833</u>	<u>3,634</u>

Stock recognised in cost of sales during the year as an expense was £17,841 (2014: £19,147).

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Other debtors	875	13,448
VAT	6,135	3,498
Prepayments	2,791	4,341
	<u>9,801</u>	<u>21,287</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade creditors	10,839	8,399
Other creditors	-	100
Accrued expenses	1,950	12,033
	<u>12,789</u>	<u>20,532</u>

RSPCA Derby & District Branch

Notes to the Financial Statements - continued for the Year Ended 31 December 2015

17. MOVEMENT IN FUNDS

	At 1.1.15 £	Net movement in funds £	Transfers between funds £	At 31.12.15 £
Unrestricted funds				
General fund	546,060	94,685	(31,900)	608,845
Cattery Refurbishment	46,000	-	(32,000)	14,000
Cat maternity	23,600	-	(1,100)	22,500
Cat isolation	30,000	-	(30,000)	-
Kennels upgrade	38,000	-	22,000	60,000
Customer room	10,000	-	(10,000)	-
Perimeter wall	50,000	-	(50,000)	-
Freezer room	27,000	-	(27,000)	-
Replacement Van	-	-	15,000	15,000
Dog Feed Preparation Area	-	-	15,000	15,000
Laundry	-	-	15,000	15,000
Dog Isolation	-	-	40,000	40,000
Computer system	-	-	5,000	5,000
Kennel Treatment Room	-	-	15,000	15,000
Small Animal Room	-	-	55,000	55,000
	<u>770,660</u>	<u>94,685</u>	<u>-</u>	<u>865,345</u>
Restricted funds				
HMP Foston initiative	1,500	-	-	1,500
	<u>772,160</u>	<u>94,685</u>	<u>-</u>	<u>866,845</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	610,899	(515,444)	(770)	94,685
TOTAL FUNDS	<u>610,899</u>	<u>(515,444)</u>	<u>(770)</u>	<u>94,685</u>

All the funds except the general fund is represented by cash at bank.

The general fund is represented by the remaining assets and liabilities held by the charity.

All designated funds represent amounts allocated by the Trustees for various projects to be undertaken as part of the refurbishment of the branches premises.

18. RELATED PARTY DISCLOSURES

The charity is affiliated to the RSPCA National Society.

At 31 December 2015, the amounts due from and to the RSPCA National Society in respect of income and purchases were £nil (2014 - £2,176) and £1,264 (2014 - £1,186) respectively.

19. ULTIMATE CONTROLLING PARTY

The trustees of the charity are the ultimate controlling party.

20. LEASING COMMITMENTS

At the year-end the charity had total commitments under operating leases of £63,958. The annual commitment due in less than one year is £38,833 and between one year and five years is £25,125.

RSPCA Derby & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

21. FIRST YEAR ADOPTION

Transitional relief

Following a review of the transitional relief available under FRS102, the only change effected is that Governance costs are no longer disclosed on the face of the SOFA but disclosed as a separate component of support costs.

RSPCA Derby & District Branch

**Reconciliation of Income and Expenditure
for the Year Ended 31 December 2014**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		240,962	-	240,962
Charitable activities		77,024	-	77,024
Other trading activities		210,417	-	210,417
Investment income		4,338	-	4,338
Other income		753	-	753
Total		<u>533,494</u>	<u>-</u>	<u>533,494</u>
EXPENDITURE ON				
Raising funds		140,775	-	140,775
Charitable activities		336,658	8,550	345,208
Governance costs		8,550	(8,550)	-
Total		<u>485,983</u>	<u>-</u>	<u>485,983</u>
Net gains/(losses) on investments		<u>2,378</u>	<u>-</u>	<u>2,378</u>
NET INCOME		<u><u>49,889</u></u>	<u><u>-</u></u>	<u><u>49,889</u></u>

RSPCA Derby & District Branch

**Reconciliation of Funds
At 1 January 2014
(Date of Transition to FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		318,491	-	318,491
Investments		139,201	-	139,201
		<u>457,692</u>	<u>-</u>	<u>457,692</u>
CURRENT ASSETS				
Stocks		3,634	-	3,634
Debtors		21,287	-	21,287
Cash at bank and in hand		310,079	-	310,079
		<u>335,000</u>	<u>-</u>	<u>335,000</u>
CREDITORS				
Amounts falling due within one year		(20,532)	-	(20,532)
		<u>314,468</u>	<u>-</u>	<u>314,468</u>
NET CURRENT ASSETS				
		<u>314,468</u>	<u>-</u>	<u>314,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>772,160</u>	<u>-</u>	<u>772,160</u>
		<u>772,160</u>	<u>-</u>	<u>772,160</u>
FUNDS				
Unrestricted funds		770,660	-	770,660
Restricted funds		1,500	-	1,500
TOTAL FUNDS		<u>772,160</u>	<u>-</u>	<u>772,160</u>

RSPCA Derby & District Branch

**Reconciliation of Funds
At 31 December 2014**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		318,491	-	318,491
Investments		139,201	-	139,201
Total		457,692	-	457,692
CURRENT ASSETS				
Stocks		3,634	-	3,634
Debtors		21,287	-	21,287
Cash at bank and in hand		310,079	-	310,079
		335,000	-	335,000
CREDITORS				
Amounts falling due within one year		(20,532)	-	(20,532)
NET CURRENT ASSETS		314,468	-	314,468
TOTAL ASSETS LESS CURRENT LIABILITIES		772,160	-	772,160
NET ASSETS		772,160	-	772,160
FUNDS				
Unrestricted funds		770,660	-	770,660
Restricted funds		1,500	-	1,500
TOTAL FUNDS		772,160	-	772,160