

**RSPCA PETERBOROUGH AND DISTRICT BRANCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Clifford	
	R Clark	
	S Barnes	
	A Gilbert	
	N Bedford	
	D Causton	
	C Randall	
	D Barnes	(Appointed 6 June 2016)
<b>Charity number</b>	205155	
<b>Principal address</b>	3 Lovell's Centre	
	Blunts Lane	
	Whittlesey	
	Peterborough	
	Cambridgeshire	
	PE7 1AH	
<b>Independent examiner</b>	Tracey Richardson BSc (Hons) FCA	
	Ruthlyn House	
	90 Lincoln Road	
	Peterborough	
	Cambridgeshire	
	PE1 2SP	
<b>Bankers</b>	Barclays Bank PLC	
	1 Church Street	
	Peterborough	
	Cambridgeshire	
	PE1 1XE	

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# RSPCA PETERBOROUGH AND DISTRICT BRANCH

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# **RSPCA PETERBOROUGH AND DISTRICT BRANCH**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2016***

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The trustees present their report and accounts for the year ended 31 December 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Objectives and activities**

The objectives of the Branch are to promote the work and objects of the National Society of the RSPCA within the Peterborough & District area. These objectives are to use all lawful means to prevent cruelty, promote kindness and alleviate the suffering of animals.

The main activity of the charity is the adoption and re-homing of animals.

The charity implements these objectives through the activities of the Block Fen Animal Centre, and a private boarding home.

These establishments care for abandoned or mistreated animals and operate a re-homing programme. The shops in Market Deeping, Stamford and Whittlesey provide vital income to fund this work.

The trustees confirm that they have taken account of the Charity Commission guidance on public benefit in determining the activities of the charity.

Volunteers provide invaluable support to the work of the Branch, at both RSPCA shops and at Block Fen.

### **Achievements and performance**

The charity has been able to maintain funding in the current year to enable the continuation of its activities.

These activities include a total of 391 animals being taken in and cared for in 2016. This was 20% increase on the previous year. 70 of these animals were micro-chipped in case the animals strayed and 100 were neutered, to prevent unwanted pregnancies. 225 home visits were also carried out.

There were campaigns in the local press and radio, not only to help re-home animals but also to raise the profile of the charity within the Peterborough and District area. We also attended local carnivals and fetes, to raise awareness.

At our 2016 AGM, we re-elected the committee, who are now running the Branch.

Nigel Bedford - Chairperson  
Robert Clark – Treasurer  
Danni Causton - Secretary  
David Clifford - Home Visiting Co-ordinator  
Sandra Barnes  
Dereck Barnes  
Anne Gilbert  
Colin Randall

### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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### Structure, governance and management

The charity, although independent, was registered as a charity in March 1962 and is governed by the RSPCA branch rules (effective 1 January 2003).

The trustees who served during the year were:

D Clifford

C Straughan

(Resigned 6 June 2016)

R Clark

S Barnes

A Gilbert

N Bedford

D Causton

C Randall

D Barnes

(Appointed 6 June 2016)

The charity is managed by a committee of trustees. The National Society of the RSPCA appointed three members of the National Society Council to act as temporary trustees to the Branch until such time as it could be returned to local control.

### Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the Board of Trustees.



R Clark

Treasurer

Dated: 1/6/17

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA PETERBOROUGH AND DISTRICT BRANCH

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I report on the accounts of the charity for the year ended 31 December 2016, which are set out on pages 4 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 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:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) 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 next statement.

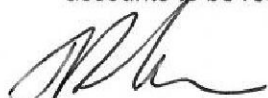
#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts 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 not been withdrawn.

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

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Tracey Richardson BSc (Hons) FCA  
Ruthlyn House  
90 Lincoln Road  
Peterborough  
Cambridgeshire  
PE1 2SP

Dated: 12/6/17

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 £	2015 £
<b><u>Income from:</u></b>			
Donations and legacies	3	32,633	45,513
Income from charitable activities	4	4,198	3,042
Other trading activities	5	193,291	196,981
Investments	6	908	900
<b>Total income</b>		<u>231,030</u>	<u>246,436</u>
<b><u>Expenditure on:</u></b>			
Expenditure on raising funds	7	<u>179,981</u>	<u>171,601</u>
Expenditure on charitable activities	8	<u>41,134</u>	<u>39,186</u>
<b>Total expenditure</b>		<u>221,115</u>	<u>210,787</u>
<b>Net income for the year/ Net movement in funds</b>		9,915	35,649
Fund balances at 1 January 2016		<u>188,531</u>	<u>152,882</u>
<b>Fund balances at 31 December 2016</b>		<u><u>198,446</u></u>	<u><u>188,531</u></u>

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

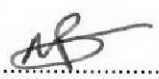
## BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,466		7,801
<b>Current assets</b>					
Stocks	15	144		576	
Debtors	14	4,626		8,467	
Investments		75,000		50,000	
Cash at bank and in hand		121,517		125,777	
		<u>201,287</u>		<u>184,820</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(5,307)</u>		<u>(4,090)</u>	
Net current assets			195,980		180,730
<b>Total assets less current liabilities</b>			<u>198,446</u>		<u>188,531</u>
<b>Income funds</b>					
Unrestricted funds			198,446		188,531
			<u>198,446</u>		<u>188,531</u>

The financial statements were approved by the board of trustees and authorised for issue on 1/6/17 and are signed on its behalf by:

  
 R Clark  
 Trustee

  
 N Bedford  
 Trustee



# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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### 1 Accounting policies

#### Company information

RSPCA Peterborough and District Branch is a charity registered in March 1962 and is governed by the RSPCA branch rules (effective 1 January 2003).

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Resources expended

Expenditure is included on an accruals basis.

Support costs and governance costs comprise costs for the running of the charity itself as an organisation.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% p.a. straight line
Motor vehicles	25% p.a. straight line

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

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### 1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

### 3 Donations and legacies

	2016	2015
	£	£
Donations and gifts	10,586	25,031
Grants receivable for core activities	22,047	20,482
	<u>32,633</u>	<u>45,513</u>
<b>Grants receivable for core activities</b>		
Door to door funding	22,047	20,482
	<u>22,047</u>	<u>20,482</u>

### 4 Income from charitable activities

	Adoption Commission and re- homing of animals £	Commission received on sales of pet insurance £	Total 2016 £	Total 2015 £
Income from charitable activities	<u>3,931</u>	<u>267</u>	<u>4,198</u>	<u>3,042</u>
<b>For the year ended 31 December 2015</b>	<u>2,829</u>	<u>213</u>		<u>3,042</u>

### 5 Other trading activities

	2016	2015
	£	£
Fundraising events	1,736	2,038
Shop income	191,555	194,943
Other trading activities	<u>193,291</u>	<u>196,981</u>

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

### 6 Investments

	2016	2015
	£	£
Interest receivable	908	900

### 7 Expenditure on raising funds

	2016	2015
	£	£
<u>Fundraising trading</u>		
Operating charity shops	67,616	64,555
Staff costs	109,403	104,082
Depreciation	2,962	2,964
Fundraising trading	179,981	171,601
	179,981	171,601
<b>For the year ended 31 December 2015</b>		
Fundraising trading		171,601

### 8 Expenditure on charitable activities

	2016	2015
	£	£
Depreciation and impairment	2,373	2,373
Vet and kennel fees	23,500	20,210
Printing, postage and stationery	787	2,501
Telephone	3,953	3,647
Travelling expenses	1,202	1,169
Motor expenses	3,151	1,998
Advertising	571	700
Repairs and renewals	974	1,757
Subscriptions	608	449
	37,119	34,804
Share of governance costs (see note 9)	4,015	4,382
	41,134	39,186

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

### 9 Support and governance costs

	Governance costs £	2016 £	2015 £
Accountancy	900	900	860
Bookkeeping	1,815	1,815	1,679
Branch contribution	300	300	300
Legal and professional fees	1,000	1,000	1,543
	<u>4,015</u>	<u>4,015</u>	<u>4,382</u>
Analysed between Charitable activities	<u>4,015</u>	<u>4,015</u>	<u>4,382</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2015 - none).

### 11 Employees

#### Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
Branch manager	1	1
Shop operations manager	1	1
Shop managers	2	2
Deputy shop managers	3	3
Shop assistants	3	3
	<u>10</u>	<u>10</u>

#### Employment costs

	2016 £	2015 £
Wages and salaries	<u>109,403</u>	<u>104,082</u>

There were no employees whose annual remuneration was £60,000 or more.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

### 12 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2016	29,674	9,490	39,164
At 31 December 2016	29,674	9,490	39,164
<b>Depreciation and impairment</b>			
At 1 January 2016	26,616	4,747	31,363
Depreciation charged in the year	2,962	2,373	5,335
At 31 December 2016	29,578	7,120	36,698
<b>Carrying amount</b>			
At 31 December 2016	96	2,370	2,466
At 31 December 2015	3,058	4,743	7,801

### 13 Financial instruments

	2016 £	2015 £
<b>Carrying amount of financial assets</b>		
Other debtors	4,626	8,467
Bank and cash	121,517	125,777
Current asset investments	75,000	50,000
Measured at cost	201,143	184,244
<b>Carrying amount of financial liabilities</b>		
Accruals and deferred income	5,307	4,090
Measured at cost	5,307	4,090

### 14 Debtors

	2016 £	2015 £
<b>Amounts falling due within one year:</b>		
Other debtors	4,626	8,467

### 15 Stocks

	2016 £	2015 £
Goods for resale	144	576



# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

**16 Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	5,307	4,090

**17 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Within one year	42,552	45,552
Between two and five years	114,536	112,088
In over five years	65,288	72,834
	<u>222,376</u>	<u>230,474</u>

**18 Related party transactions**

There were no disclosable related party transactions during the year (2015- none).

**Remuneration of key management personnel**

The remuneration of key management personnel, is as follows.

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	19,996	19,342

**19 Control**

No one individual controls the charity.