

REGISTERED CHARITY NUMBER: 210743

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2016
FOR**

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
CANTERBURY, DOVER AND DISTRICT BRANCH**

Spain Brothers & Co
Chartered Accountants
Westgate House
87 St Dunstons Street
Canterbury
Kent
CT2 8AE

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
CANTERBURY, DOVER AND DISTRICT BRANCH**

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FOR THE YEAR ENDED 31ST DECEMBER 2016**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
CANTERBURY, DOVER AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

The Trustees of the Royal Society for the Protection of Animals (RSPCA) Branch (the Branch) present their report and the financial statement of the charity for the year ending 31st December 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS 102)" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102) (as effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to provide education to the public on animal welfare, to shelter and support abandoned animals, or those in need of support, and to seek new forever homes.

The Charity has a programme of education with schools and community groups, and promotes animal welfare activity weekend several times each year.

In the last 12 months the Branch has provided neutering, and micro-chipping programmes in the District. It provides a reduced fee programme for people of a significantly low income, particularly in the Sittingbourne and Dover areas. We provide a neutering facility at the Canterbury and District Animal Centre (CADAC) on a weekly basis with a reduced fee programme. A full breakdown of the activities in support of animals are in the table below.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

OBJECTIVES AND ACTIVITIES

Public Benefit Statement

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims of and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims of the objectives they have set.

The Trustees have reviewed the outcomes and achievements of the Branch in relation to their objectives and activities for the year to ensure they remain focused on the charitable aims and to continue to deliver benefits to the public.

The Charity is committed to working for the public benefit by raising awareness through social media and educational programmes of the standard of care expected and encouraged for all domestic animals, and the services available through the Branch, and associated charities working in unison for animal welfare. This is provided through neutering programmes, micro-chipping, specific animal educational presentation and workshops. The Branch also provides welfare support to people unable to fully support the care of their animals.

The Trustees have encouraged volunteering and work experience through alliances with schools and colleges, and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.

Provision of Subsidised Treatment

The Branch covers a large area in which there were previously three branches which are Sittingbourne, Dover and Canterbury. In Dover and Sittingbourne there are specific areas where subsidised treatment is needed for the benefit of domestic animals. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.

Developing Relationships with Veterinary Practices

The branch invites tenders for veterinary services every two years to seek the best value for money and services to serve the needs of the Branch. The selected Veterinary Practice provides the main support for the Branch at the animal centre while other veterinary practices are used in areas specific to Dover and Sittingbourne, or where the need is most appropriate.

Staff Training

The Charity supports the professional development programmes of all staff employed, and in addition volunteers are encouraged to participate with in house training to provide an education for all.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Branch generates income from operating charity shops, receiving donations, running fundraising projects and from other sources where available. Its income is subsequently spent on various activities to achieve its objectives, including the building and operation of CADAC which provides large facilities for the Branch (and other local branches) to provide necessary services to assist animals in need.

All trustees are unpaid and provide their time on a regular basis helping the Branch to raise its profile.

Charity Shops

The shops provide income towards the activities of the Branch as well as the operation of CADAC.

The list of shops is now:

Canterbury
Deal
Sittingbourne (now closed)
Dover
Tankerton
Faversham x 2
Whitstable
Herne Bay x 2

A paid manager is employed to run each shop and with the remaining support from volunteers they have been very successful in generating income for the Branch to build CADAC and provide support for animals in the district.

Reviewing Income Development

As the shops are the strongest financial support of the branch it is vital that their performance is reviewed annually to establish the viability of each one. The Sittingbourne shop remained below being viable and was closed, but the Dover shop, in similar circumstances, was found new premises with a rent reduction of £1,000 each month which helps to increase the funds free for Branch use. The shop is located in a new retail development zone which is expected to provide an increased income overall when the development is completed.

CADAC

CADAC was licensed by the RSPCA and officially opened in October 2012, providing the Branch with a facility to provide medical care, food and shelter to unwanted or neglected domestic pets with a view to getting as many animals as possible rehomed in suitable locations. The Branch is also able to use CADAC as a base to actively promote and assist with neutering and micro-chipping schemes in the area.

At the time of opening, the centre could hold up to 80 cats in specially designed units and it is estimated that around 300 cats will be cared for and successfully rehomed each year.

Further construction work is planned for small dogs in the Dog Isolation House to complete the project. The exterior of the building was completed in 2016, and the architect (Paul Kegos from Martello) was tasked with finalising the design of the drainage and exterior design to provide enrichment for future animals that will use the facilities in the future.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

Details for tenders have been listed for contractor quotes for work. There are two aspects for consideration in building as the role of house will change as the centre develops; with the first role to be a small building for dogs with four pens providing housing for dogs that have been involved in suspected animal abuse, and subject to legal investigations. These are likely to be long term residents and need full enrichment and understanding for the rehabilitation. When the branch builds the main dog facility, with provision for up to 20 dogs, the smaller building will become the mandatory dog isolation unit, with full provision for complying with new legislation on isolation and infection control. These issues have encouraged the branch to seek the higher goals and standards that will be required in the future. The dog house is expected to be completed in 2017. Tenders are being sought from local builders and it is hoped to be completed by the end of 2017.

Hop House

2016 saw completion of a full year of rehoming rabbits from within our special purpose Hop House accommodation. The building provides education in the needs of a rabbit, and standards encouraged for new homes to provide the space and awareness of rabbits. This has been translated in better space and range of support in their new homes. Although the public interest in rabbits is not as high as for cats, this year saw an increase in re-homing of 16 rabbits into new forever homes in 2016.

Behavioural Assessment of all animals is monitored, and systems put in place, to ensure as much as possible that accurate matching of animals to homes and carers is successful. This includes enrichment of the animals living accommodation and environments.

Capital activities

In 2006 the Branch took the decision to begin construction of an animal centre that would assist in providing animal welfare activities in the area. A five acre plot was sourced in Hersden, near Canterbury, with planning permission being granted on 6 February 2007 and building started in July 2010.

The first phase of the centre was granted a licence to operate by the RSPCA and officially opened in October 2012 which provides a rescue and welfare facility for up to 80 cats.

Due to the successful opening of the cats facilities, and now the Hop House for Rabbits, the Branch is committed to continuing with its plans for further units to be built in support of animal welfare.

FINANCIAL REVIEW

Reserves policy

The Branch aims to hold financial reserves such as 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 to operate CADAC in an efficient manner in addition to the funds necessary for the running of the branch to provide adequate animal support through other animal welfare activities. The branch aims to maintain reserves of at least one year's expenditure to meet this goal.

It is the opinion of the Trustees that the existing reserves are sufficient to meet this target.

Restricted Funds

The Branch had no restricted funds during the year.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

FINANCIAL REVIEW

Incoming Resources

The Branch generated income of £567,191 (2015 £659,887) and incurred expenses of £538,833 (2015 £510,751), giving a surplus before recognised gains and losses on investments of £28,358 (2015 £149,136).

The income for the year included legacies of £44,769. Overall shop income increased by £328 resulting in a net surplus of £89,273 (2015 £79,455).

Outgoing Resources

CADAC: overall operating costs of £189,749 (2015 £164,269) reflects the increase in the number of animals cared for and rehomed. Wages costs for the CADAC were £87,274 (2015 £80,127).

The building of CADAC has been entirely funded through the use of generated and donated funds. The Branch has not taken on any debt to fund this project. It is expected that the further planned phases of CADAC will be funded in the same manner.

The following statistics are taken from the annual return to RSPCA Horsham SUMMARY OF ANIMAL WELFARE ACHIEVEMENTS for RSPCA Canterbury & District Branch

**Entry route
IN**

Animals in need - Inspectorate	Dog	Cat	Rabbit	Misc	Total
Inspectorate case animals	0	2	0	0	2
Inspectorate welfare concern	0	2	0	0	2
Animals in need - Other branch welfare concern	0	158	17	3	178
Unowned sick & injured via NCC	0	0	0	0	0
Pet Retreat, Home For Life & born on site	0	20	6	0	26
Transfers from RSPCA centres	0	35	0	0	35
Returns	0	11	1	0	12
Total in - Animals in need	0	228	24	3	255

OUT - Reason for leaving

	Dog	Cat	Rabbit	Misc	Total
Rehomed	1	281	16	3	301
Died	0	4	3	0	7
Transferred out	0	0	0	0	0
Other	0	6	0	0	6
PTS	0	13	0	0	13
Total out	1	304	19	3	327

Home visiting

	Dog	Cat	Rabbit	Misc	Total
Pre-home visits	1	121	12	0	134
Post-home visits	0	224	10	0	234

Micro-chipping

	Dog	Cat	Rabbit	Misc	Total
Rehomed animals	0	246	14	0	260
Welfare / Vouchers redeemed	11	5	2	0	18

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FINANCIAL REVIEW

Welfare micro-chipping events	8	2	0	0	10
Total	19	253	16	0	288

Neutering

	Dog	Cat	Rabbit	Misc	Total
Rehomed animals	1	117	8	0	126
Welfare / Vouchers redeemed	6	0	0	0	6
Welfare neutering events	0	4	0	0	4
Total	7	121	8	0	136
Welfare / Vouchers issued	0	94	7	0	101

Welfare assistance

	Dog	Cat	Rabbit	Misc	Total
Branch clinic	0	0	0	0	0
Welfare / Vouchers redeemed	0	4	0	0	4
Welfare events	0	0	0	0	0
Total	0	4	0	0	4

Feral cats

Feral cats neutered and released	41
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Length of stay in care

	Dog	Cat	Rabbit	Misc	Total
0-3 months	0	59	6	0	65
4-6 months	0	6	0	0	6
Over 6 months	0	10	1	0	11
Total	0	75	7	0	82

Fundraising Activities

The Branch has a nominated fundraising member who works tirelessly throughout the year in developing a calendar of events and encourages activities from supporting groups and individuals to raise the profile and funds for the Branch. Activities have included the development of Summer and Winter Fairs, and the renovation of a donated caravan, now named 'Eric' which has been branded as a mobile education and micro-chipping facility to take the message and the service to people who may not normally be reached. New literature has been developed to encourage the number of legacies and donations to the Branch.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Canterbury and District Branch are a separately registered branch of the RSPCA. The Branch is an unincorporated charity governed by the deed of trust and its governing document known as the 'RSPCA Branch Rules' which was issued by the RSPCA on 18 February 2002 and amended on 2 May 2012.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Branch is governed by a Committee who are appointed Trustees of the Branch. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be offered to the public membership at the following year's AGM.

Organisational structure

The RSPCA was founded on the 16 June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932. The work of the RSPCA is governed by the RSPCA Act 1932 and, more recently, by the Animal Welfare Act 2006, as well as by the Rules of the Society. Membership of the RSPCA is by subscription and may be on life, annual, ex-officio or junior basis.

The RSPCA is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration and operation of their charitable activities by a central organisation, headquarters and local branches of which this Branch is one.

The Branch is governed by a Committee who are appointed Trustees of the Branch. Subject to the overall supervision of the RSPCA, the Committee controls and monitors all the fundraising and animal welfare initiatives of the Branch. The Trustees of the Branch have an individual and collective responsibility for the management of the Branch and its funds. The Trustees hold regular meetings at which strategic decisions as to the performance and operation of the Branch are made.

The running of the Canterbury and District Animal Centre (CADAC) as well as the Branch's shops, is delegated to employed managers, each responsible for one location, and are supervised by an area manager. The management is supported in the day to day operation by a team of employed and volunteer staff.

Induction and training of new trustees

New Trustees are given an induction pack which includes a loose leaf binder folder produced by the RSPCA outlining their responsibilities as Trustees. The folder is updated regularly and the Trustees are invited to attend seminars and meetings run by the RSPCA which cover various aspects of the charity's work. Trustees are kept up to date by the RSPCA Business Development Manager as well as through other advice issued by the RSPCA which is circulated regularly.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210743

Principal address

Canterbury and District Animal Centre
Haseden Farm
Island Road
Hersden, Canterbury
Kent
CT3 4JD

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

M Staff (Chairman)

J Garlinge (Treasurer)

Mrs H Scopes

Mrs D Condor

Ms A Ray

Ms N Archer

Ms S Jordan

Ms D Hawkes

- appointed 16/2/2017

Ms M Brooks (Secretary)

Independent examiner

PAUL A FLOOD FCA

Spain Brothers & Co

Chartered Accountants

Westgate House

87 St Dunstons Street

Canterbury

Kent

CT2 8AE

Approved by order of the board of trustees on 17th July 2017 and signed on its behalf by:

M Staff (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
CANTERBURY, DOVER AND DISTRICT BRANCH

I report on the accounts for the year ended 31st December 2016 set out on pages eleven to twenty three.

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.

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.

PAUL A FLOOD FCA
Spain Brothers & Co
Chartered Accountants
Westgate House
87 St Dunstons Street
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Kent
CT2 8AE

17th July 2017

**ROYAL SOCIETY FOR THE PREVENTION OF
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CANTERBURY, DOVER AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2016**

	Notes	Unrestricted funds £	Restricted fund £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	148,295	-	148,295	238,604
Charitable activities	5				
General		21,035	-	21,035	23,619
Other trading activities	3	397,433	-	397,433	396,950
Investment income	4	428	-	428	714
Total		567,191	-	567,191	659,887
EXPENDITURE ON					
Raising funds		302,864	-	302,864	313,874
Charitable activities	6				
General		210,101	-	210,101	183,866
Other		25,868	-	25,868	13,011
Total		538,833	-	538,833	510,751
Net gains/(losses) on investments		(1,096)	-	(1,096)	(74)
NET INCOME		27,262	-	27,262	149,062
RECONCILIATION OF FUNDS					
Total funds brought forward		1,425,626	-	1,425,626	1,276,564
TOTAL FUNDS CARRIED FORWARD		1,452,888	-	1,452,888	1,425,626

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**BALANCE SHEET
AT 31ST DECEMBER 2016**

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	10	1,120,346	1,144,263
Investments	11	-	1,096
		<u>1,120,346</u>	<u>1,145,359</u>
CURRENT ASSETS			
Stocks	12	5,939	7,511
Debtors	13	76,477	57,728
Prepayments and accrued income		5,496	9,496
Cash at bank		255,126	226,171
		<u>343,038</u>	<u>300,906</u>
CREDITORS			
Amounts falling due within one year	14	(10,496)	(20,639)
		<u>332,542</u>	<u>280,267</u>
NET CURRENT ASSETS			
		<u>332,542</u>	<u>280,267</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,452,888</u>	<u>1,425,626</u>
NET ASSETS		<u>1,452,888</u>	<u>1,425,626</u>
FUNDS			
Unrestricted funds	16	1,452,888	1,425,626
TOTAL FUNDS		<u>1,452,888</u>	<u>1,425,626</u>

The financial statements were approved by the Board of Trustees on 17th July 2017 and were signed on its behalf by:

J Garlinge (Treasurer) -Trustee

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	34,661	154,997
Net cash provided by (used in) operating activities		34,661	154,997
Cash flows from investing activities:			
Purchase of tangible fixed assets		(6,134)	(75,885)
Interest received		428	714
Net cash provided by (used in) investing activities		(5,706)	(75,171)
Change in cash and cash equivalents in the reporting period		28,955	79,826
Cash and cash equivalents at the beginning of the reporting period		226,171	146,345
Cash and cash equivalents at the end of the reporting period		255,126	226,171

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2016**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016	2015
	£	£
Net income for the reporting period (as per the statement of financial activities)	27,262	149,062
Adjustments for:		
Depreciation charges	30,051	27,932
Losses on investments	1,096	-
Interest received	(428)	(714)
Decrease in stocks	1,572	85
Increase in debtors	(14,749)	(20,296)
Decrease in creditors	(10,143)	(1,072)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	34,661	154,997
	<hr/> <hr/>	<hr/> <hr/>

**ROYAL SOCIETY FOR THE PREVENTION OF
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CANTERBURY, DOVER AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

The Royal Society for the Prevention of Cruelty to Animals, Canterbury, Dover and District Branch is an unincorporated charity, registered at the Charity Commission in England and Wales. The principal address is shown on page 4 of these financial statements. The nature of the charity's operations and principal activities are to promote the work of the RSPCA in the branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering for animals.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 19.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2016**

1. ACCOUNTING POLICIES - continued

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Gifts donated for resale are included as income when they are sold.

Donated services and facilities are only included in incoming resources where the benefit to the Branch is reasonably quantifiable, measurable and material.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

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	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

**ROYAL SOCIETY FOR THE PREVENTION OF
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CANTERBURY, DOVER AND DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2016**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Pensions

The charity makes contributions into a defined contribution pension for employees. The annual contributions payable are charged to the statement of financial activities.

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Contributions from RSPCA Inspector	94,597	67,555
Donations, collections and other voluntary income	17,884	19,526
Legacies and bequests	35,814	103,541
Grants	-	1,622
RSPCA Sittingbourne Branch donation	-	46,360
	<hr/> 148,295 <hr/>	<hr/> 238,604 <hr/>

The legacies received in the year is attributed to unrestricted funds.

Following its closure in 2015, the Charity, RSPCA- Kent - Sittingbourne Branch transferred its funds all of which were unrestricted to this Charity.

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

	2016	2015
	£	£
Other grants	-	1,622
	<hr/> <hr/>	<hr/> <hr/>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST DECEMBER 2016**

3. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Shop income	392,137	391,809
CADC shop	5,296	5,141
	397,433	396,950
	397,433	396,950

4. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	428	714
	428	714
	428	714

5. INCOME FROM CHARITABLE ACTIVITIES

		2016	2015
	Activity	£	£
Subscriptions	General	91	192
Re-homing income	General	20,944	22,527
Fundraising events	General	-	900
		21,035	23,619
		21,035	23,619

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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6. CHARITABLE ACTIVITIES COSTS

Charitable expenditure	2016	2015
	£	£
Animal home costs	189,749	164,269
Establishment costs	22,886	17,436
Support costs	23,397	9,425
Governance costs	3,867	5,747
	239,899	196,877

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2016	2015
	£	£	£	£	£
Cost of generating funds					
- Shop costs	128,121	170,265	-	298,386	308,621
- Fundraising costs	-	-	-	-	1,520
- Purchases of goods	-	4,478	-	4,478	3,733
	128,121	170,743	-	302,864	313,874
Charitable activities					
-Animal home	87,274	122,574	30,051	239,899	196,877
	215,395	293,317	30,051	538,763	510,751

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2016 nor for the year ended 31st December 2015 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2016 nor for the year ended 31st December 2015 .

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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8. STAFF COSTS

Staff costs

	2016 £	2015 £
Wages and salaries	207,182	190,494
Social security costs	7,944	6,103
Pension costs	269	-
	<u>215,395</u>	<u>196,597</u>

**Employee
information**

The average no. of
persons employed during
the year was:

	2016 No	2015 No
	<u>21</u>	<u>20</u>

No employee earned remuneration above £60,000 per annum (2015 :none).

9. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £550 (2015 £525) and other services of £1,300 (2015 £1,255).

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2016	1,209,581	21,589	28,799	1,259,969
Additions	6,134	-	-	6,134
At 31st December 2016	<u>1,215,715</u>	<u>21,589</u>	<u>28,799</u>	<u>1,266,103</u>
DEPRECIATION				
At 1st January 2016	91,840	12,652	11,214	115,706
Charge for year	24,314	1,341	4,396	30,051
At 31st December 2016	<u>116,154</u>	<u>13,993</u>	<u>15,610</u>	<u>145,757</u>
NET BOOK VALUE				
At 31st December 2016	<u>1,099,561</u>	<u>7,596</u>	<u>13,189</u>	<u>1,120,346</u>
At 31st December 2015	<u>1,117,741</u>	<u>8,937</u>	<u>17,585</u>	<u>1,144,263</u>

11. FIXED ASSET INVESTMENTS

	2016 £	2015 £
Listed investments at market value	-	1,096

The above investment relates to £1,163.13 of 3.5% War Loan Stock at cost which has been redeemed.

There were no investment assets outside the UK.

12. STOCKS

	2016 £	2015 £
Stocks	<u>5,939</u>	<u>7,511</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other debtors	<u>76,477</u>	<u>57,728</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Taxation and social security	4,375	2,290
Other creditors	6,121	18,349
	<u>10,496</u>	<u>20,639</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2016 Total funds £	2015 Total funds £
Fixed assets	1,120,346	-	1,120,346	1,144,263
Investments	-	-	-	1,096
Current assets	343,038	-	343,038	300,906
Current liabilities	(10,496)	-	(10,496)	(20,639)
	<u>1,452,888</u>	<u>-</u>	<u>1,452,888</u>	<u>1,425,626</u>

16. MOVEMENT IN FUNDS

	At 1/1/16 £	Net movement in funds £	Transfers between funds £	At 31/12/16 £
Unrestricted funds				
General fund	307,885	193,840	(148,398)	353,327
Designated Fund - CADAC building fund	1,117,741	(166,578)	148,398	1,099,561
	<u>1,425,626</u>	<u>27,262</u>	<u>-</u>	<u>1,452,888</u>
TOTAL FUNDS	<u>1,425,626</u>	<u>27,262</u>	<u>-</u>	<u>1,452,888</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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16. MOVEMENT IN FUNDS - continued

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	529,405	(334,469)	(1,096)	193,840
Designated Fund - CADAC building fund	37,786	(204,364)	-	(166,578)
	<u>567,191</u>	<u>(538,833)</u>	<u>(1,096)</u>	<u>27,262</u>
TOTAL FUNDS	<u><u>567,191</u></u>	<u><u>(538,833)</u></u>	<u><u>(1,096)</u></u>	<u><u>27,262</u></u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2016.

18. VOLUNTARY HELP

The charity received voluntary help from the public for the raising of funds and also with the direct care of animals.

19. FIRST TIME ADOPTION OF FRS102

The charity has adopted FRS 102 for the first time in the current year.

The effect of transition to FRS 102 is outlined below.

a) Changes in accounting policies:

There has been no effect on the accounting policies.

b) Reconciliation of funds:

There has been no effect on funds due to the transition to FRS 102.

c) Reconciliation of comparative surplus:

There has been no effect on the previously reported results due to the transition to FRS 102.