



**RSPCA Kent-Isle of
Thanet Branch**

Registered Charity No. 209365

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

KENT ISLE OF THANET BRANCH

CHARITY NUMBER 209365

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2017

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

The Committee presents its annual report and the accounts for the year ended 31 December 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

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

Bankers:

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

Independent examiner:

The branch has annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by BDO LLP of City Place, Gatwick RH6 0PA.

Trustees:

Seven of the locally appointed Branch Committee serving in 2012 resigned during the course of 2012 leaving only two of its members. The Branch constitution requires a minimum of four Committee members to manage the Branch. As a result, the National RSPCA Council was asked to appoint, under the Society's Rules, temporary trustees to manage the Branch's affairs to the exclusion of any former trustees. National trustees Christine Beaumont-Kerridge, Adrian Donno and Daphne Harris were accordingly appointed with effect from 17 October 2012. Due to the sad death of Adrian Donno on 3 November 2015, Joseph Piccioni was appointed as the third Council trustee on 9 December 2015. Christine Beaumont-Kerridge, Daphne Harris and Joseph Piccioni continued to serve as trustees throughout 2017.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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Annual Report of the Management Committee continued

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

RISK MANAGEMENT

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

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

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

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

AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care, and prevent or suppress cruelty to animals by all lawful means with particular reference to the area of the Branch, in accordance with the policies of the Society. Our activities to achieve the objectives include the following:

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

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animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. The National Call Centre accepts complaints about animals in distress 24 hours a day, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.

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

We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2017 we had the benefit of over 32,000 hours of volunteer work. Our charity shops provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

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

Short term:

- To develop our gull centre by creating enclosures with pools to allow juvenile gulls to be held until they are able to be released safely. Currently these gulls have to be transported to specialist wildlife units which increases the stress on the birds.
- To develop our education centre to expand our preventative and educational work particularly among young people and to develop community partnerships around animal welfare
- To share our specialist wildlife expertise, particularly with coastal vets where specific skills can be useful in relation to gulls and other coastal wildlife.
- To stimulate more participation in our subsidised neutering schemes for bull breeds, cats and rabbits by increasing our reach into all areas of the community. We particularly want to attract owners whose animals wouldn't normally see a vet and who may need treatment other than neutering.
- We are looking to undertake a shared project putting up soft release aviaries for songbirds, pigeons, doves and corvids.

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Long term:

- To develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events
- To consider further ways of utilising the land around the animal centre for animal welfare
- To provide desperately needed, high quality kenneling for case dogs which may be long stay while awaiting the outcome of the legal process
- To reduce our reliance on charity shop income by expanding the type and extent of fundraising initiatives we engage in, including exploring RSPCA enterprise opportunities for selling branded new goods and developing a supporter journey package from childhood to retirement for our community

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Significant activities

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

Animal welfare results

During the year the animal centre rehomed 184 cats (2016: 198), 23 dogs (2016: 20) and 17 small animals (2016: 33). We admitted 363 wild animals (2016: 312) of which 121 were gulls and 42 were hedgehogs. The RSPCA continue to direct their focus towards the most abused, neglected, injured and at risk animals and there are financial implications to that decision on cost per animal rescued. It is the most difficult end of animal welfare in which to operate but is where we believe our limited resources deliver the biggest reduction in suffering.

Pressure on our resources remains extreme during key breeding seasons, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need.

Financial results and review

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

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Total income for the year was £317,777 (2016: £307,813) and total expenditure £322,198 (2016: £300,752) before investment gains. The excess of income over expenditure for the year was £673 (2016: £8,129). The Branch expect to invest some of their free reserves in additional neutering schemes, vital maintenance and improvements to the animal centre and increasing wildlife capacity in 2018.

The four shops continue to provide the main source of operational income for the branch and animal centre. Net income from the retail operation was £103,052 (2016: £109,822). Our thanks go to all our shop managers and volunteers for their hard work.

The Branch continue to develop innovative fundraising events generating income of £13,500 (2016: £13,504). Our thanks go to Pets At Home for generating £3,705 for the Branch during their Christmas fundraising. There are benefits beyond funds raised from these events as they raise community awareness and participation and staff and volunteer bonding.

Fundraising is expected to remain a challenge for all charities for some time and the Branch focus on retail income generation and events to generate funds will continue. The Branch does not have any commercial participator or professional fundraiser agreements in place.

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

RESERVES POLICY

The branch holds reserves to cover its operational costs and to develop the Woodchurch Animal Centre. It is the opinion of the trustees that the existing unrestricted reserves are sufficient to meet an unforeseen reduction in incoming resources until corrective action can be taken. At 31 December 2017 unrestricted reserves were £133,743 (2016: £133,070) and restricted reserves were £944,021 (2016: £944,021). The level of reserves is regularly monitored and reviewed by trustees. Our target for unrestricted reserves is that it be sufficient to maintain the day to day operations of the Branch for a period of between three to six months and the current level of just under five months meets that target.

INVESTMENT POLICY

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

The branch holds long-term investments in Treasury and loan stocks together with holdings in JP Morgan Income Funds, the income from which is used to further the work of the branch. At 31 December 2017 these investments had a market value of £60,688 (2016: £55,593). Our investment strategy is low risk.

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FUTURE DEVELOPMENTS

During 2017 the trustees continued to focus on and increase effective delivery of animal welfare in the Kent Isle of Thanet area. Our work with seagulls is vital in a seaside town for animals that attract a great deal of abuse. Our seagull facilities double up as a hedgehog rescue facility outside gull breeding season and allow other rescue animals such as chickens to be offered temporary emergency accommodation when needed. Trustees are planning a new dog kennel block for case dogs to be boarded while awaiting the outcome of a prosecution of their owners. This will be funded by the legacy of Miss Rose J. Mochridge deceased in her loving memory as she had a special concern for abused and neglected dogs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with The Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Christine Beaumont-Kerridge

Council Trustee

Date: 7/6/18

Daphne Harris 

Council Trustee

Date: 7/6/18

Joseph Piccioni



Council Trustee

Date 7/6/18

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT ISLE OF THANET BRANCH

I report to the charity's Trustees on the accounts of the company for the year ended 31 December 2017, which are set out on pages 8 to 13

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

Responsibilities and basis for report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Don Bawtree FCA
Partner

BDO LLP
Chartered Accounts and Registered Auditors
Gatwick, United Kingdom

Date: 12 June 2018

RSPCA Kent Isle of Thanet Branch
Statement of financial activities
for the year ended 31 December 2017

	Note	Unrestricted funds	Restricted funds	2017 Total funds	2016 Total funds
		£	£	£	£
Income and endowments from:					
Donations and legacies	5 (a)	48,297		48,297	51,390
Other trading activities	5(b)	246,267		246,267	230,439
Income from investments	5 (c)		2,284	2,284	2,231
 Income from charitable activities	6		20,929	20,929	23,753
Total income and endowments		<u>294,564</u>	<u>23,213</u>	<u>317,777</u>	<u>307,813</u>
 Expenditure on:					
Raising funds	7 (a)	149,044		149,044	134,040
Charitable activities	7 (b)		173,154	173,154	166,712
Total expenditure		<u>149,044</u>	<u>173,154</u>	<u>322,198</u>	<u>300,752</u>
 Net gains/(losses) on investments			5,094	5,094	1,068
 Net income/(expenditure)		145,520	(144,847)	673	8,129
Transfers between funds		- 144,847	144,847	-	-
Net movement in funds surplus/(deficit)		<u>673</u>	<u>-</u>	<u>673</u>	<u>8,129</u>
 Reconciliation of Funds					
 Funds brought forward at 1 January 2017		133,070	944,021	1,077,091	1,068,962
 Funds carried forward at 31 December 2017		<u>133,743</u>	<u>944,021</u>	<u>1,077,764</u>	<u>1,077,091</u>

RSPCA Kent Isle of Thanet Branch
Balance sheet
as at 31 December 2017

	Note	Unrestricted funds	Restricted funds	2017 Total funds	2016 Total funds
		£	£	£	£
Fixed Assets					
Tangible assets	10 (a)	6,196	682,792	688,988	711,929
Investments	10 (b)		60,688	60,688	55,593
Total fixed assets		<u>6,196</u>	<u>743,480</u>	<u>749,676</u>	<u>767,522</u>
Current assets					
Debtors due within one year	11	10,499		10,499	8,323
Cash at bank		121,893	200,541	322,434	306,055
		<u>132,392</u>	<u>200,541</u>	<u>332,933</u>	<u>314,378</u>
Liabilities					
Creditors falling due within one year	12	(4,845)		(4,845)	(4,809)
Net current assets		<u>127,547</u>	<u>200,541</u>	<u>328,088</u>	<u>309,569</u>
Net assets		<u>133,743</u>	<u>944,021</u>	<u>1,077,764</u>	<u>1,077,091</u>
The funds of the charity					
Unrestricted funds	13			133,743	133,070
Restricted funds	13			944,021	944,021
Accumulated funds				<u>1,077,764</u>	<u>1,077,091</u>

These accounts were approved by the Trustees on:

7 June 2018

Trustee: Christine Beaumont-Kerridge



Trustee: Joseph Piccioni



Trustee: Daphne Harris



1 Accounting Policies

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

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

- a. The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value
- b. Donations, legacies and other income are recognised when their receipt is probable and their monetary value can be measured with sufficient reliability
- c. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.
- d. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
- e. Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.
- f. Depreciation is provided at rates calculated to write off cost less residual value of each asset over its expected useful life, as follows
 - Animal Centre 2% straight line
 - Fixtures, Fittings and Equipment 20% straight line
 - Motor vehicles 20% straight line
 - Leasehold improvements Straight line over the period to the first break clause
- g. Quoted investments have been valued at fair value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals through the year.
- h. All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the statement of financial activities.
- i. Irrecoverable VAT which cannot be reclaimed is added to the cost of the particular expenses incurred.
- j. It is considered impractical to measure the fair value of goods donated for resale or distribution so they are recognised as income when they are sold or distributed.
- k. It is considered impractical to measure the fair value of donated services or facilities although it is recognised that volunteer time represents a significant benefit to the charity

2 Taxation

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

3 Related party transactions

During the year the trustees received no remuneration from the charity and claimed £0 (2016 £0) in expenses

4 Operating deficit

Operating deficit is stated after charging:

Independent examiners fees	1,076	1,189
Depreciation	24,647	24,028

5 Income and endowments from:

5 (a)	Donations and legacies	2017	2016
	Legacies		2,093
	Donations	3,164	6,154
	Subscriptions	178	191
	Collection Boxes	2,989	2,857
	Fundraising	13,500	13,504
	Pets At Home Christmas fundraising	3,705	-
	Grants : Door to Door	24,761	22,047
	Grants: neuter grant	-	1,544
	Grants : Other - bull breed neutering	-	3,000
		<u>48,297</u>	<u>51,390</u>
5 (b)	Other trading activities		
	Charity shop sales	246,267	230,439
5 (c)	Income from investments		
	Bank interest	102	88
	Dividends	2,182	2,143
		<u>2,284</u>	<u>2,231</u>

6 Income from charitable activities

Pet insurance	54	228
Services provided	20,875	23,525
	<u>20,929</u>	<u>23,753</u>

7 Expenditure on:

7 (a)	Raising funds	2017	2016
	Shop operating costs	143,215	118,446
	Westgate shop non-capitalised start-up costs	-	2,171
	Fundraising Expenses	2,062	3,362
	Support costs	3,768	10,061
		<u>149,045</u>	<u>134,040</u>
7 (b)	Charitable activities	2017	2016
	Animal centre costs:		
	Wages & Salaries	69,765	69,213
	Rates and utilities	12,314	10,025
	Veterinary costs	33,423	25,677
	Food, litter & bedding	6,782	8,316
	Cleaning & refuse	2,655	4,517
	Repairs & maintenance	10,342	8,325
	Mobile neutering clinic support	5,000	6,000
	Other expenses	4,291	2,500
	Depreciation	22,789	22,789
	Support costs	5,793	9,350
		<u>173,154</u>	<u>166,712</u>

Note 8

Note 8

8 Allocation of support costs	2017 Raising funds	2017 Charitable Activities	2017 Total	2016 Raising funds	2016 Charitable Activities	2016 Total
Administration salaries	3,855	3,854	7,709	3,849	3,848	7,697
Legal fees / professional costs	1,559	1,559	3,118	1,410	1,411	2,821
Independent examination fee	538	538	1,076	594	594	1,188
Bank charges	- 3,860 -	1,930 -	5,790	1,770	885	2,655
Insurance	1,002	1,002	2,004	1,507	1,506	3,013
Web/internet	98	195	293	173	346	519
Other administration costs	242	242	484	18	18	36
Printing, postage, stationery	165	165	330	558	559	1,117
Volunteer expenses	169	168	337	182	183	365
	<u>3,768</u>	<u>5,793</u>	<u>9,561</u>	<u>10,061</u>	<u>9,350</u>	<u>19,411</u>

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

9 Analysis of employee costs	2017	2016
Salaries	151,887	141,883
Pensions	639	614
Social security costs*	4,162	6,895
Total	<u>156,688</u>	<u>149,392</u>

No employee received emoluments of over £60,000 during the year (2016: Nil)

The average number of full time employees for the year was 9 (2015: 9) and

The average number of part time employees for the year was 5 (2016: 4)

* includes a deduction of £3,000 Employment Allowance

10 Fixed assets	Animal Centre	Fixtures Fittings Equipment	Motor Vehicle	Leasehold Improvements	Total
10(a) Tangible fixed assets					
Cost					
At 1 January 2017	841,597	30,818	3,680	9,293	885,388
Additions		1,706	-	-	1,706
At 31 December 2017	<u>841,597</u>	<u>32,524</u>	<u>3,680</u>	<u>9,293</u>	<u>887,094</u>
Depreciation					
At 1 January 2017	149,297	19,243	3,680	1,239	173,459
Charge for year	16,832	5,957	-	1,858	24,647
At 31 December 2017	<u>166,129</u>	<u>25,200</u>	<u>3,680</u>	<u>3,097</u>	<u>198,106</u>
Net book value					
At 31 December 2017	675,468	7,324	-	6,196	688,988
At 31 December 2016	692,300	11,575	-	8,054	711,929

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

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

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

10 (b) Investments	2017	2016
Equities	54,361	49,266
Fixed interest securities	6,327	6,327
	<u>60,688</u>	<u>55,593</u>

All investments are held in the UK

11 Debtors due within one year	2017	2016
VAT	2,339	4,760
Other prepayments and accrued income	8,160	3,563
	<u>10,499</u>	<u>8,323</u>

12 Creditors: amounts falling due within one year	2017	2016
Trade creditors	3,807	3,809
Other taxes and social security	-	-
Accrual	1,038	1,000
	<u>4,845</u>	<u>4,809</u>

13 Funds

Analysis of fund movements

	Balance B/F	Incoming resources	Resources Expended	Transfers	Gains/(losses)	Balance C/F
Unrestricted	133,070	294,564 -	149,044 -	144,847		133,743
Restricted EKAC Appeal	944,021	23,213 -	173,154	144,847	5,094	944,021
Total	<u>1,077,091</u>	<u>317,777 -</u>	<u>322,198</u>	<u>-</u>	<u>5,094</u>	<u>1,077,764</u>

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

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