



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 2018



**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 accounts for the year ended 31 December 2018.

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 2018.

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 return to the control of a local committee. As temporary officers, they all have proven experience of managing an RSPCA Branch. 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. Another meeting with the members is due to be held in 2019.

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 2012). 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 the acceptance of the role. The trustees hold regular meetings at which decisions are made. In the event that the number of local trustees falls below four at any time, the Branch is placed into Council Trusteeship and that is currently the case for this Branch. The Council trustees undertake the

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Annual Report of the Management Committee continued**

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, currently Kim Bown. 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 or 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 and staff
- Risk of claims by volunteers, staff or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated particularly the elderly and abused.
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare.
- Insufficient resources to help all the animals that need us. The reality of animal rescue is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated.

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 legal advice on human resources law.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness 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 Branch key strategic aims are:

1. Welfare Aim: rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals.
2. Prevention Aim: prevent suffering and cruelty and reduce the overpopulation of pet animals to avoid them being born into an uncertain future.
3. Advocacy Aim: Encourage legalisation and policies to protect animal welfare
4. Organisational Aim: Run a financially sustainable, digitally enabled Branch with the right systems, processes and governance.
5. Income Generation Aim: Diversify our income streams and attract new supporters
6. People Aim: Ensure we have a motivated workforce with the right skills operating in a safe, progressive, open and empowering culture.

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Our key activities are:

Welfare Aim

To run East Kent Animal Centre with maximum rehabilitation and rehoming capability to ensure a space is always available for animals in need via our Inspectors or from the public. 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.

Whilst we predominantly help pet animals, as a coastal Branch with three quarters of our border defined by the sea, we have an increasing need to assist gulls during the breeding season between May and July via a newly built wildlife centre. We plan to extend this, subject to the necessary approvals, to create a release pool for gulls in 2019. Outside gull breeding season the wildlife centre can assist other ailing wildlife to recuperate prior to release. In 2018 this included songbirds, pigeons, doves, crows, magpies, hedgehogs, foxes, rabbits domestic and wild, hares, birds of prey, owls and ducklings.

We share our specialist wildlife expertise, particularly with coastal vets where specific skills can be useful in relation to gulls and other coastal wildlife.

We 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.

Prevention Aim:

We offer subsidised bull breed neutering via local vets and a subsidised cat neutering, vaccination and microchipping scheme via the mobile neutering unit for those on low incomes. Both schemes aim to reduce the numbers of litters of unwanted pets born into an uncertain future. 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.



We aim to enhance our education programme at the animal centre to teach children and pet owners correct, compassionate animal care, particularly for rabbits, one of the most misunderstood and poorly cared for pets.

Advocacy Aim:

We support HQ campaigns via shops and social media including petitions, posters, MP letter and email campaigns and key messages.

Organisational Aim:

We aim for best practice in our governance by being compliant with all relevant legislation including GDPR and Health and Safety.

We aim to maintain strong financial controls and protect and maximise the use of all our assets.

**The Royal Society for the Prevention of Cruelty to Animals
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Income Generation Aim:

We aim to maximise our charity shop income through our four shops but also to diversify our income streams by increasing our fundraising capability through events, grant applications and ethical investment opportunities.

Our charity shops not only offer work experience opportunities but provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment. Our extensive programme of fundraising events including quizzes, dog shows, Easter and Halloween events, car shows, helicopter rides, Giving Trees and Pets At Home collections not only generate much needed funds but raise community awareness and participation and staff and volunteer bonding.

People Aim:

We aim to offer our staff a safe, healthy environment in which to maximize their potential, with clear whistle blowing and safeguarding policies in place.

We aim to further develop our volunteer strategy to maximise recruitment and retention. 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 experiences which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2018 we had the benefit of over 30,000 hours of volunteer work.

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.



Current aerial view of site

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Model concept of site with changes including the 'Rabbit Village'



Model concept of 'Rabbit Village' occupying the grassed area between the Admin block and Isolation

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

Short term:

- To complete our Rabbit Village Project to provide state of the art rabbit accommodation for up to 24 rabbits which allows them 24 hour access to the outdoor lifestyle so better able to exhibit natural behaviours, provide a 'walk in' environment for staff and public wishing to interact with the rabbits and to demonstrate to potential rabbit owners how a conversion of a garden shed or disused child's playhouse can be easily converted in a back garden to provide far bigger accommodation than the traditional inadequate hutch.
- 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.

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- To complete the programme of repairs and upgrades to our centre that commenced in 2018. This will include putting in place a CCTV surveillance system to provide enhanced overnight monitoring of our centre and animals.

Medium 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 can increase the stress on the birds and the pressure on other centres.
- To develop our education centre to expand our preventative and educational work particularly among young people and to develop community partnerships around animal welfare
- We are looking to undertake a shared project putting up soft release aviaries for songbirds, pigeons, doves and corvids.
- 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



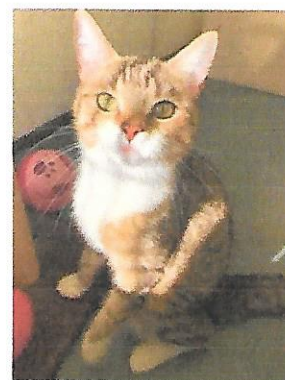
Long term

- 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, both for domestic pets, rescued farm animals and wildlife

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

During the year the animal centre rehomed 185 cats (2017: 184), 3 dogs (2017: 23 – in 2018 we focused on case dogs and special needs dogs) and 19 small animals (2017: 17) We admitted 469 wild animals (2017: 363) 228 of which were gulls. We neutered 314 of the public's cats and 21 of their dogs through our subsidised programmes and microchipped 256 owned animals. 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 see 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.

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Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, and legacies, recycling schemes, collection boxes, ebay sales, special fundraising events and grants.

Total income for the year was £365,849 (2017: £317,777) and total expenditure £364,170 (2017: £322,198) before investment losses (unrealised). The excess of expenditure over income for the year after unrealised investment losses of £9,588 was £7,909 (2017: excess income over expenditure £673). In 2018 we received a legacy of £4,875 from the estate of the late Mrs Gladys Ethel Tober. We thank her for remembering animals in need and our thoughts go out to her loved ones. Also in the year we received grants of £4,975 from Kent County Council for our wildlife pods and £40,000 from the RSPCA South East Regional Board for our Rabbit Village project (in acknowledgement of the significant expenditure we face for our gull release pool project).

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 £88,038 (2017: £103,052). Our thanks go out to all our shop managers and volunteers for their hard work.

The Branch continues to develop innovative fundraising events generating income of £17,342 (2017: £13,500). We thank our staff and volunteers for the extra mile they go to make these events so successful and enjoyable. Our thanks go to Pets At Home for generating £1,645 for the Branch during their special charity collections.

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.



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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 2018 unrestricted reserves were £125,834 (2017: £133,743) and restricted reserves were £944,021 (2017: £944,021). The level of reserves is regularly monitored and reviewed by trustees. Our target for unrestricted reserves is that it is 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 over four months meets that target. The Branch expects to invest some of their restricted reserves in vital maintenance and improvements to the animal centre and increasing wildlife capability in 2019.

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 2018 these investments had a market value of £51,100 (2017: £60,688). Our investment strategy is low risk.

FUTURE DEVELOPMENTS

During 2019 the trustees will continue to focus on and increase effective delivery of animal welfare in the Kent Isle of Thanet area. Our work with gulls is vital in a seaside town for animals that attract a great deal of abuse. Our gull facilities double up as a hedgehog rescue facility outside gull breeding season and allow other wildlife and rescue animals such as chickens to be offered temporary emergency accommodation when needed. The proposed release pools project will reduce our reliance on other RSPCA facilities.

The completion of our Rabbit Village project will provide us with 21st century rabbit accommodation that will enhance the lives of our rescue bunnies whilst in our care and education potential new owners in the need of spacious accommodation that allows the full range of natural behaviours.

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 judgements 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 the keeping of 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:

C O Beaumont-Kerridge

28/10/19

Daphne Harris

Council Trustee

Date:

D. B Harris

29/10/19



Thank you to all our staff, volunteers and supporters for all their hard work throughout the year.

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 2019 which are set out on pages 12 to 18.

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's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: 30 October 2019

RSPCA Kent Isle of Thanet Branch
Statement of financial activities
For the year ended 31 December 2018

	Note	Unrestricted funds	Restricted funds	2018 Total Funds	2017 Total funds
		£	£	£	£
Income and endowments from:					
Donations and legacies	5 (a)	32,102	69,659	101,761	48,297
Other trading activities	5 (b)	244,077	1,521	245,598	246,267
Income from investments	5 (c)	97	2,258	2,355	2,284
Income from charitable activities	6		16,135	16,135	20,929
Total income and endowments		276,276	89,573	365,849	317,777
Expenditure on:					
Raising funds	7 (a)	164,903	3,274	168,177	149,044
Charitable activities	7 (b)	-	195,993	195,993	173,154
Total expenditure		164,903	199,267	364,170	322,198
Net gains/(losses) on investments			(9,588)	(9,588)	5,094
Net income/ (expenditure)		111,373	(119,282)	(7,909)	673
Transfers between funds	7 (c)	(119,282)	119,282	-	-
Net movement in funds surplus/ (deficit)		(7,909)	-	(7,909)	673
Reconciliation of Funds					
Funds brought forward at 1 January 2018		133,743	944,021	1,077,764	1,077,091
Funds carried forward at 31 December 2018		125,834	944,021	1,069,855	1,077,764

RSPCA Kent Isle of Thanet Branch
Statement of financial activities
for the year ended 31 December 2018

	Note	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total Funds
Fixed Assets		£	£	£	£
Tangible assets	10 (a)	4,337	718,768	723,105	688,988
Investments	10 (b)	-	51,100	51,100	60,688
Total fixed assets		4,337	769,868	774,205	749,676
Current assets					
Debtors due within one year	11	45,962	-	45,962	10,499
Cash at bank		121,534	174,153	341,649	332,933
		167,496	174,153	341,649	332,933
Liabilities					
Creditors falling due within one year	12	(45,999)	-	(45,999)	(4,845)
Net current assets		121,497	174,153	295,650	328,088
Net assets		125,834	944,021	1,069,855	1,077,764
The funds of the charity					
Unrestricted funds	13			125,834	133,743
Restricted funds	13			944,021	944,021
Accumulated funds				1,069,855	1,077,764

The notes on pages 14 to 18 form part of these accounts

These accounts were approved by the Trustees on: 28/10/19

Trustee: Christine Beaumont-Kerridge

CB Beaumont-Kerridge

Trustee: Daphne Harris

DB Harris

RSPCA Kent Isle of Thanet Branch notes to the accounts 2018

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 objectives. Unrestrictive 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.

RSPCA Kent Isle of Thanet Branch notes to the accounts 2018

2 Taxation

The Branch is a registered charity and accordingly is exempt from taxation on 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 (2017: £0) in expenses.

In 2018 the Branch received £27,004 in a share of Door to Door Fundraising income from the National Society and a grant of £40,000 from the Regional Board to fund the Rabbit Village project in acknowledgement of the pending expenditure on the gull release pool.

4. Operating deficit

	2018	2017
Operating deficit is stated after charging		
Independent examiners fees	1,116	1,076
Depreciation	22,208	24,647

5. Income and endowments from:

	2018	2017
5 (a) Donations and legacies		
Legacies	4,875	-
Donations	4,308	3,164
Subscriptions	193	178
Collection Boxes	1,389	2,989
Fundraising	17,342	13,500
Pets At Home Fundraising	1,645	3,705
Grants: Door to Door	27,034	24,761
Grants: Regional Board for Rabbit Village	40,000	-
Grants: KCC	4,975	-
	101,761	48,297
5 (b) Other trading activities		
Charity shop sales	244,077	246,267
Sale of new goods at the animal centre	1,521	-
	245,598	246,267
5 (c) Income from investments		
Bank interest	97	102
Investment income	2,258	2,182
	2,355	2,284

6. Income from charitable activities

	2018	2017
Pet insurance	308	54
Services provided	15,827	20,875
	16,135	20,929

RSPCA Kent Isle of Thanet Branch notes to the accounts 2018

7. Expenditure on:

		2018	2017
7 (a)	Raising funds		
	Shop operating costs	156,039	143,215
	Fundraising expenses	3,274	2,062
	Support costs	8,864	3,768
	Note 8	168,177	149,045
7 (b)	Charitable activities	2018	2017
	Animal centre costs:		
	Wages & Salaries	79,823	69,765
	Rates and utilities	13,193	12,314
	Veterinary costs	33,346	33,423
	Food, litter & bedding	6,255	6,782
	Cleaning & refuse	5,042	2,655
	Repairs & Maintenance	11,935	10,342
	Mobile neutering clinic support	12,420	5,000
	Other expenses	4,416	4,291
	Depreciation	20,871	22,789
	Support costs	8,692	5,793
	Note 8	195,993	173,154
7 (c)	Transfer of funds relates to ongoing expenditure and development of the East Kent Animal Centre, in line with the restricted fundraising carried out for this purpose.		

8. Allocation of support costs

	2018 Raising Funds	2018 Charitable Activities	2018 Total	2017 Raising Funds	2017 Charitable Activities	2017 Total
Administration salaries	4,249	4,248	8,497	3,855	3,854	7,709
Legal fees/professional costs	1,477	1,827	3,304	1,559	1,559	3,118
Independent examination fee	558	558	1,116	538	538	1,076
Bank charges	1,233	617	1,850	(3,870)	(1,930)	(5,790)
Insurance	1,081	1,081	2,162	1,002	1,002	2,004
Web/internet	95	191	286	98	195	293
Other administration costs	(50)	(51)	(101)	242	242	484
Printing, posting, stationary	194	194	388	165	165	330
Volunteer expenses	27	27	54	169	168	337
	8,864	8,692	17,556	3,768	5,793	9,561

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

9. Analysis of employee costs

	2018	2017
Salaries	177,112	151,887
Pensions	1,301	639
Social security costs*	8,705	4,162
Total	187,118	156,688

RSPCA Kent Isle of Thanet Branch notes to the accounts 2018

No employee received emoluments of over £60,000 during the year (2017: Nil)

The average number of full time employees for the year was 9 (2017:9) and

The average number of part time employees for the year was 7 (2017: 5)

*includes a deduction of £3,000 Employment Allowance

10. Fixed assets

10 (a)	Animal Centre	Fixture Fittings Equipment	Motor Vehicle	Leasehold improvements	Total
Tangible fixed assets					
Cost					
At 1 January 2018	841,597	32,524	3,680	9,293	887,094
Additions	-	56,847	-	-	56,847
At 31 December 2018	841,597	89,371	3,680	9,293	943,941
Depreciation					
At 1 January 2018	166,129	25,200	3,680	3,097	198,106
Charge for year	16,832	4,039	-	1,859	22,730
At 31 December 2018	182,961	29,239	3,680	4,956	220,836
Net book value					
At 1 January 2018	658,636	60,132	-	4,337	723,105
At 31 December 2018	675,468	7,324	-	6,196	688,988

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 rate asset, the animal centre, exceeds its current book value.

10 (b)	Investments	2018	2017
	Equities	44,773	54,361
	Fixed interest securities	6,327	6,327
		51,100	60,688

All investments are held in the UK

11. Debtors due within one year

	2018	2017
VAT	3,273	2,339
Other prepayments and accrued income	42,689	8,160
	45,962	10,499

12. Creditors: amounts falling due within one year

	2018	2017
Trade creditors	44,899	3,807
Accrual	1,100	1,038
	45,999	4,845

RSPCA Kent Isle of Thanet Branch notes to the accounts 2018

13. Funds

Analysis of fund movements	Balance B/F	Incoming resources	Resources Expended	Transfers	Gains/ (losses)	Balance C/F
Unrestricted	133,743	276,276	(164,903)	(119,282)	-	135,834
Restricted EKAC	944,021	89,573	(199,267)	119,282	(9,588)	944,021
Appeal	-	-	-	-	-	-
Total	1,077,764	365,849	(364,170)	-	(9,588)	1,069,855

The unrestricted funds may be used for charitable purpose within the rules, regulations and trust deeds 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.

14. Other financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Leasehold buildings 4 shops
Not later than one year	28,693
Later than one year and not later than five years	77,840
Later than five years	29,125
	<u>135,658</u>