

**RSPCA BATH AND DISTRICT BRANCH
FINANCIAL STATEMENTS
31 DECEMBER 2008**

Charity Number 205594

BURTON SWEET

Chartered Accountants & Registered Auditors
Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset
BA4 5QE

RSPCA BATH AND DISTRICT BRANCH

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

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RSPCA BATH AND DISTRICT BRANCH

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name RSPCA BATH AND DISTRICT BRANCH

Charity number 205594

Bath Cats & Dogs Home
The Avenue
Claverton Down
Bath
BA2 7AZ

Trustees Mr J S Hobhouse (President)
Mr C M Pope (Chairman)
Mrs G Blomeley (Treasurer)
Mrs S Brooks
Mrs N Clarke (Secretary)
Mrs L Oldroyd (Vice Chairman)
Ms M Powell
Mr R Weston

Auditor Burton Sweet
Chartered Accountants
& Registered Auditors
Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset
BA4 5QE

Bankers Barclays Bank plc
37 Milsom Street
Bath
BA1 1DW

Lloyds TSB
47 Milsom Street
BATH
BA1 1DN

RSPCA BATH AND DISTRICT BRANCH

CHAIRMAN'S STATEMENT

YEAR ENDED 31 DECEMBER 2008

2008 proved to be a very busy year for Bath Cats and Dogs Home. The kennels and catteries were always full and new challenges presented themselves. During 2008 we re-homed a total of 2003 animals. This compares with 2449 in 2007. Despite this the branch still remains at number one in the society for the number of dogs re-homed in the year.

This is a particularly credible result for the Home because:

1. Our new destruction and acceptance policy means that we often give a chance of life and a new home to dogs where others would not
2. The home was closed for two weeks in November following a parvo virus outbreak brought on by an infected dog
3. Kennel spaces are allocated for RSPCA inspectors case dogs and council strays thus reducing available re-homing kennels

As well as reducing homing, the parvo infection closure cost the home approximately £10,000 in lost income and increased veterinary expenses.

During 2008, the trustees have taken steps to improve the financial and operating performance of the home and invest for the future in various ways. Examples of this are the strengthened financial, administration and fundraising teams who are reviewing and renegotiating areas of expenditure and increasing the Home's income.

Our council boarding and RSPCA inspectors contracts bring in additional much needed income and provide better animal welfare. Similarly retail operations are the subject of additional focus and will be improved and expanded in the coming year. The Friends of Bath Cats and Dogs Home also donated £170,000 for the care of cats during 2008 which has been a big help in easing our financial strains.

More information about our activities will be found elsewhere in this report and also given at the AGM on 8th June 2009.

I will take this opportunity to thank all our staff that work tirelessly and under difficult conditions to improve the lives of animals, find them new homes and give them the love and care they deserve. Also a big thank you goes to our volunteers and supporters without whom there would be no Bath Cats and Dogs Home.

Finally, I thank my fellow trustees who contribute their time and skills in many different ways. I am also pleased to report interest from several potential new trustees who will strengthen the team and bring in new ideas and enthusiasm for the care of our animals.

CM Pope
Chairman

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2008

The trustees present their report and the financial statements of the charity for the year ended 31 December 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mr J S Hobhouse (President)
Mr C M Pope (Chairman)
Mrs G Blomeley (Treasurer)
Mrs S Brooks
Mrs N Clarke (Secretary)
Mrs L Oldroyd (Vice Chairman)
Ms M Powell
Mr R Weston
Mr N Child (Retired 1 September 2008)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The Royal Society for the Prevention of Cruelty to Animals Bath and District Branch is a registered charity, registration number 205594, constituted under the RSPCA Rules for Branches (effective 7 September 2006) in accordance with the RSPCA Act 1932.

Organisation

The branch is controlled by the Trustee's who comprise the Management Committee. The Committee consists of 8 democratically elected RSPCA members. Candidates for election to the committee must be nominated in writing by at least two eligible Branch Members.

Eligible candidates are elected by a majority of eligible Branch Members present and voting at the AGM, candidates must have been members of the RSPCA for three clear months prior to nomination. Members of the committee are elected to serve until the next AGM unless their term of office is brought to an end at an earlier date.

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2008

Relationship with other organisations

The branch maintains a close relationship with the 'Friends of Bath Cats and Dogs Home', and the 'Friends' continue to support the animal home, funding veterinary costs and major rebuilding projects. In addition, the branch has good working relationships with several rescue charities in Ireland and Wales as well as local animal charities.

The Branch is a member of the Association of Dogs and Cats Homes and is benefiting from good working relationships with large national animal welfare organisations such as the Dogs Trust as well as smaller animal charities based in the South West of England.

Bath Cats and Dogs Home plays an important role in the community with good links to education and accepts students from Radstock and Lackham colleges as part of their course placement. As a result, several students have come to work at the Home once they completed their course. However, the traffic is two way and a few of our Home staff have attended training courses in animal care offered by the same colleges.

The Home also enjoys a mutually beneficial relationship with the RSPCA inspectorates who are frequent visitors bringing in many abused or straying animals for care and attention. The Home also plays host to stray animals brought in by the Dog Wardens from three counties.

Risk management

The Trustees have considered the major risks to which the charity is exposed and taken steps to mitigate them. Examples of these are:

- Security of the charity's finances and assets
- Insurance of property, buildings, employment and employees Public liability

Trustees interests

All the Trustees are required to declare any business interests which may conflict with their role as a Trustee. They have all signed a declaration which, in addition to the disclosure of business interests, is a model guide of conduct for Voluntary Sector Trustee Boards and which sets out guidelines regarding:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

This statement has been circulated to all of the Trustees who are fully aware of their responsibilities as Trustees and it is now signed on their behalf. If any further detailed information is required it can be made available immediately.

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2008

OBJECTIVES AND ACTIVITIES

Objects

The Bath and District Branch of the RSPCA is an autonomous charity and as such adopts the objects of the national RSPCA and operates within the branch geographical area. The objects (as set out in section 4 of the 1932 Act) are 'to promote kindness and to prevent or suppress cruelty to animals'.

Activities

The activities of the Branch revolve around the Bath Cats and Dogs Home which is a large and successful animal re-homing centre.

ACHIEVEMENTS AND PERFORMANCE

The re-homing numbers for 2008 are a decrease on that in 2007. For example:

	2008	2007
Dogs Re-homed	692	775
Cats Re-homed	844	974
Small animals Re-homed	467	700
TOTALS	<u>2,003</u>	<u>2,449</u>

Remember, you can help support the Home every time you search the internet, just go to the website at www.everyclick.com and make it your chosen search engine by following the simple instructions on screen.

Our own web site can be accessed on www.bathcatsanddogshome.org.uk please look us up.

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2008

Fundraising Report

2008 was a busy year in the Fundraising Department, Gill Ford the Fundraising Manager left in July for pastures new and Rachael Phelps Allen left for maternity leave. However, the team welcomed two new members of staff Elizabeth Goddard as Fundraiser and Katie Love as Fundraising Administrator.

Donations and direct debits continued to be an important source of income. The new Christmas Comfort appeal asking for money rather than food was very successful and raised over £10,000 and an appeal for Abbey the cat raised over £3,000. Paw Pals continued to be very popular and Paw Pal Gift Boxes were introduced at Christmas 2008 with great success.

Corporate partnerships remained very important, with many local companies involved in Open Day and Bath Fm, Virgin Mobile, Bath Wine Circle, MOD PPA and systemagic making us their charity of the year for 2008. James Welbeloved continued to be our main sponsor offering support in several ways including sponsorship of vests for the Bath Half Marathon.

Despite appalling weather during the summer, events were very successful, and included a Wag Walk and Cat Cuddleathon, Tesco's Collection and Flag Day, a Wurzels Concert, Open Day, a Mutt Strutt and a Christmas Carol Concert.

As always we relied heavily on the support of volunteers who give their time, enthusiasm and commitment to help the work of the Home. Working alongside the staff, volunteers helped make the lives of the animals more stimulating by taking the dogs for walks and spending time socialising the cats, puppies and small animals. We also had invaluable support from volunteers helping in our charity shops, working at fundraising events, doing home checks on potential owners and assisting in admin and reception roles. Keeping the site and grounds maintained is an important area so we were especially grateful to the maintenance volunteers.

The Bath Cats & Dogs Home website has continued to go from strength to strength with between 12,000~13,000 unique visitors a month enabling immediate online access of information about the Home; to the events and services we provide at the click of a mouse. The animals for adoption still prove to be our main draw so this is why we have amended the search engine to show the photos of the animals on the results pages and hope you find this useful.

A huge Thank you to all our supporters in 2008

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2008

Treasurer's Report

In 2008 the financial position of the Home was not helped by the dramatic fall in world markets and the consequent effect this had on our shares portfolio. By the end of the year the "credit crunch" was beginning to bite and there was a noticeable drop in the number of donations to the Home. However, on the positive side the Home's legacy income was up by a hundred thousand pounds.

The main streams of expenditure for the Home are staff wages and veterinary costs and it was the management of these two areas of expenditure that came under extreme pressure in 2008. The cause of this was an outbreak of Parvovirus amongst incoming stray animals and to prevent further cross-infections the Home was closed for a period of time. During the closure no animals were available for adoption, the public were banned from the site and all fundraising activities were cancelled. The Home's income plummeted while the costs rose steeply as stringent isolation procedures were invoked and the clinical testing and treatment of vulnerable animals was carried out.

Throughout the year, the Trustees have had to reconcile the difference between the Home's income which is at best variable and the Home's expenditure. This has involved looking at possible ways of reducing the annual budget costs and increasing the Home's income by various means.

Towards the end of 2007 the Trustees agreed that the Home would become the centre for the care of RSPCA case animals and this has been a successful venture for all concerned during 2008. The support the Home has received from the RSPCA inspectorate has been first-class and the Home's staff has excelled in closely monitoring and documenting case animals' initial and long term progress. The downside of this venture has been the realisation that case animals remain the property of the owner until a court removes the animal from them, or they sign the animal over to the RSPCA. As a result, it is possible for a case animal to remain in the Home for an indeterminate period with no possibility of being re-homed.

In 2008, the Home became the overnight shelter or holding centre for stray animals in the area. The onus for housing stray animals moved from the police in April 2008 to local Councils and they have subcontracted with the Home to fulfil this responsibility. The Home benefits from the overnight care of the stray animals because a small fee is paid for the service by the participating Councils. The service is working well with an occasional hitch such as when the Home is full. When this happened, animals sheltered overnight could not be accommodated in the Home the following day and had to be transported to another centre.

The Friends of Bath Cats and Dogs Home championed the planning, funding and commissioning the new enlarged Home shop. The shop now occupies a former office and part of the main entrance lobby and this improved sighting has significantly increased the shop turnover.

Investments

Under the RSPCA Rules for Branches the branch may deposit or invest funds in any manner but may only invest after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification. Hence, the Branch actively abides by these rules.

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2008

Reserves policy

The Trustees consider it prudent to maintain a level of reserves in keeping with anticipated income and expenditure equivalent to a minimum of one year's operating deficit. Should the reserves fall below the required level the Trustees have developed a practical scenario of the action to be taken to rectify the situation. Moreover, the Trustees have arrangements in place to monitor and review the reserves policy on a regular basis.

PLANS FOR FUTURE PERIODS

Plans for 2009

In 2009 we are working on improvements to increase revenue opportunities and to help users navigate with ease. Justgiving, Buy At, and Everyclick internet sites are just three schemes that help raise funds to benefit the animals with no extra cost to our supporters. We are working on ways that will encourage more regular giving via direct debit and an on-line Paw Pal scheme.

RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these 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;
- 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 at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RSPCA BATH AND DISTRICT BRANCH

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2008

AUDITOR

A resolution to re-appoint Burton Sweet as auditor for the ensuing year will be proposed at the Annual General Meeting.

Signed on behalf of the trustees

Bath Cats and Dogs Home
The Avenue
Claverton Down
Bath
BA2 7AZ

.....
MR C M POPE (CHAIRMAN)

.....
MRS G BLOMELEY (TREASURER)

.....

RSPCA BATH AND DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RSPCA BATH AND DISTRICT BRANCH

YEAR ENDED 31 DECEMBER 2008

We have audited the financial statements of Rspca Bath and District Branch for the year ended 31 December 2008 on pages 12 to 24 which have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and the accounting policies set out on pages 15 to 16.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 of the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITOR

The responsibilities of the trustees for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Responsibilities of the Trustees on page 8.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993, and whether the information given in the Trustees Annual Report is consistent with the financial statements. The information given in the Trustees' Report includes that specific information presented in the Chairman's statement that is cross referred from the Business Review section of the Trustees' Report.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only the Trustees Annual Report and the Chairman's statement. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

RSPCA BATH AND DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RSPCA BATH AND DISTRICT BRANCH *(continued)*

YEAR ENDED 31 DECEMBER 2008

OPINION

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 December 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the Charities Act 1993.

Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset
BA4 5QE

BURTON SWEET
Chartered Accountants
& Registered Auditors

.....

RSPCA BATH AND DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2008

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	485,437	175,000	660,437	498,577
Activities for generating funds	3	143,596	–	143,596	153,781
Investment income	4	26,580	–	26,580	22,455
Incoming resources from charitable activities	5	238,385	8,875	247,260	205,446
Other incoming resources	6	85	–	85	163
TOTAL INCOMING RESOURCES		894,083	183,875	1,077,958	880,422
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	7	(87,593)	–	(87,593)	(71,712)
Fundraising trading: cost of goods sold and other costs	8	(61,872)	–	(61,872)	(68,170)
Charitable activities	9/10	(733,879)	(179,656)	(913,535)	(873,414)
Governance costs	11	(19,337)	–	(19,337)	(22,153)
Other resources expended	12	(811)	–	(811)	–
TOTAL RESOURCES EXPENDED		(903,492)	(179,656)	(1,083,148)	(1,035,449)
NET OUTGOING RESOURCES BEFORE TRANSFERS					
Transfer between funds	14	(9,409)	4,219	(5,190)	(155,027)
	15	13,875	(13,875)	–	–
NET OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES		4,466	(9,656)	(5,190)	(155,027)
OTHER RECOGNISED GAINS AND LOSSES					
Losses on investment assets		(41,691)	–	(41,691)	(13,635)
NET MOVEMENT IN FUNDS		(37,225)	(9,656)	(46,881)	(168,662)

The notes on pages 15 to 24 form part of these financial statements.

RSPCA BATH AND DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 31 DECEMBER 2008

	Unrestricted Funds	Restricted Funds	Total Funds 2008	Total Funds 2007
Note	£	£	£	£
Brought forward	(37,225)	(9,656)	(46,881)	(168,662)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>3,576,059</u>	<u>438,682</u>	<u>4,014,741</u>	<u>4,183,403</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>3,538,834</u></u>	<u><u>429,026</u></u>	<u><u>3,967,860</u></u>	<u><u>4,014,741</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

RSPCA BATH AND DISTRICT BRANCH

BALANCE SHEET

31 DECEMBER 2008

	Note	2008 £	2007 £
FIXED ASSETS			
Tangible assets	17	3,311,870	3,359,916
Investments	18	241,024	282,717
		<u>3,552,894</u>	<u>3,642,633</u>
CURRENT ASSETS			
Stocks	19	7,576	6,975
Debtors	20	77,601	176,063
Cash at bank and in hand		389,036	242,767
		<u>474,213</u>	<u>425,805</u>
CREDITORS: Amounts falling due within one year	21	<u>(59,247)</u>	<u>(53,697)</u>
NET CURRENT ASSETS		414,966	372,108
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,967,860</u>	<u>4,014,741</u>
NET ASSETS		<u><u>3,967,860</u></u>	<u><u>4,014,741</u></u>
FUNDS			
Restricted income funds	22	429,026	438,682
Unrestricted income funds	23	3,538,834	3,576,059
TOTAL FUNDS		<u><u>3,967,860</u></u>	<u><u>4,014,741</u></u>

These financial statements were approved by the members of the committee on the and are signed on their behalf by:

.....
MR C M POPE (CHAIRMAN)

.....
MRS G BLOMELEY (TREASURER)

The notes on pages 15 to 24 form part of these financial statements.

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

Incoming resources

Cash donations are recognised as income when they are received. Donated assets are recognised as income at market value. Goods donated for resale are not recognised as income when they are received, the proceeds of the sale of such assets are recognised as incoming resources from activities for generating funds.

Legacy income, whether received as a pecuniary or residuary bequest or subject to a life tenancy, is recognised as income once the representatives of the estate have advised the amount receivable. Where the charity has been advised of legacies which do not meet this criteria the details are disclosed in note 2. Assets received by way of legacies are included as legacy income at market value on the date of transfer.

Incoming resources from charitable activities are recognised on the accruals basis and are included net of any VAT that has been charged.

Resources expended

Resources expended are recognised in the period they are incurred and include any attributable VAT that cannot be recovered.

Expenditure that is directly attributable to raising funds, including the overheads of the fundraising department, is included in costs of generating voluntary income. Direct costs of holding fundraising events, running charity shops and purchasing retail goods are included as fundraising trading: Cost of goods sold and other costs.

Expenditure attributable to meeting charitable objectives, including the support costs of the animal home, is included in charitable activities. Costs associated with the general running of the charity which are not attributable to meeting charitable objects are classified as governance costs.

Investments

Investments are included as fixed assets in the balance sheet at market value. Where the cost of obtaining a valuation of an investment outweighs the benefit to the users of the accounts the investment is included at cost.

Gains and losses on revaluations and disposals of investments are recognised in the statement of financial activities. The difference between the disposal proceeds of an investment and its current carrying value is recognised as a gain or loss on disposal.

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

1. ACCOUNTING POLICIES *(continued)*

Fixed assets

All fixed assets are initially recorded at cost, assets costing less than £100 are not capitalised. When an asset is received by way of donation it is recorded at its market value on the date of donation.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold property	- 50 years
Equipment	- 10% and 33% (computers) on the reducing balance
Fixtures and fittings	- 10% on the reducing balance
Plant and machinery	- 10% on the 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.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

Funds

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes, expenditure that meets these criteria is charged to the fund.

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Donations				
General donations	103,378	–	103,378	110,848
Trusts and corporate donations	38,009	–	38,009	2,000
Collecting boxes	18,145	–	18,145	8,604
Direct debit donations	58,830	–	58,830	58,741
Friends of Claverton Down	985	175,000	175,985	155,920
Reception	35,260	–	35,260	31,867
Subscriptions	535	–	535	433
Gift aid	15,083	–	15,083	14,523
Legacies				
Legacies receivable	215,212	–	215,212	115,641
	<u>485,437</u>	<u>175,000</u>	<u>660,437</u>	<u>498,577</u>

The charity had been advised of a residuary interest in 6 legacies at the balance sheet date which did not meet the recognition criteria detailed in note 1 and are therefore not included above. Based on current information it has been possible to estimate a value of £67,440 for 1 of these legacies, it is not currently possible to estimate a value for the remaining 5 legacies.

At the balance sheet date the charity had been advised of a residuary interest in the assets of 3 estates currently held in life tenancy. It is not possible to estimate the value of these assets at this stage.

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Home retail shop sales	64,285	64,285	57,885
Frome charity shop sales	34,616	34,616	32,884
Open day	21,434	21,434	27,723
Other events	23,261	23,261	35,289
	<u>143,596</u>	<u>143,596</u>	<u>153,781</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Income from UK listed investments	14,332	14,332	17,101
Bank interest receivable	12,248	12,248	5,354
	<u>26,580</u>	<u>26,580</u>	<u>22,455</u>

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Adoptions	100,050	–	100,050	126,328
Boarding	71,801	–	71,801	22,734
Dog training	1,866	–	1,866	1,507
Neutering	29,959	–	29,959	32,988
Pet insurance commission	18,379	–	18,379	13,021
Staff cottage rental	3,482	–	3,482	3,947
Telephone mast rental	3,000	–	3,000	3,000
Strays	9,848	–	9,848	1,921
Local authority funding	–	8,875	8,875	–
	<u>238,385</u>	<u>8,875</u>	<u>247,260</u>	<u>205,446</u>

6. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Other income	85	85	163

7. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Donations and legacies	87,593	87,593	71,712

8. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Home retail shop	37,528	37,528	40,247
Frome charity shop	9,077	9,077	15,433
Open day	10,100	10,100	8,098
Other events	5,167	5,167	4,392
	<u>61,872</u>	<u>61,872</u>	<u>68,170</u>

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

9. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Cats and dogs home	580,976	179,656	760,632	738,600
Support costs	152,903	–	152,903	134,814
	<u>733,879</u>	<u>179,656</u>	<u>913,535</u>	<u>873,414</u>

10. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total Funds 2008 £	Total Funds 2007 £
Cats and dogs home	760,632	152,903	913,535	873,414

11. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Audit fees	2,201	2,201	2,000
Legal and professional fees	17,136	17,136	20,153
	<u>19,337</u>	<u>19,337</u>	<u>22,153</u>

12. OTHER RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Losses on disposal of tangible fixed assets for charity's own use	811	811	–
	<u>811</u>	<u>811</u>	<u>–</u>

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

13. ANALYSIS OF SUPPORT COSTS

	Cats and Dogs Home	Total 2007
	£	£
Wages and salaries	95,475	90,435
Employer's NIC	6,061	5,754
Staff training, recruitment and welfare	9,880	2,629
Motor and travel expenses	596	1,675
Sundry expenses	91	50
Computer expenses	12,588	9,605
Telephone	2,069	4,417
Printing, postage and stationary	8,517	8,028
Depreciation	14,537	9,496
Bank interest and charges	3,089	2,725
	<u>152,903</u>	<u>134,814</u>

14. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2008	2007
	£	£
Staff pension contributions	-	2,500
Depreciation	85,622	80,631
Auditors' remuneration:		
- audit of the financial statements	2,200	2,000
- other fees (see below)	1,613	1,500
	<u>89,435</u>	<u>84,631</u>

Auditor's fees

The fees charged by the auditor can be further analysed under the following headings for services rendered:

	2008	2007
	£	£
Audit	2,200	2,000
Payroll	1,613	1,500
	<u>3,813</u>	<u>3,500</u>

15. FUND TRANSFERS

Fund transfers relate to restricted income received for contributions towards fixed asset purchases during the accounting period. These monies have been fully expended in the period, and the full cost of the assets has been capitalised on the balance sheet.

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

16. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2008	2007
	£	£
Wages and salaries	482,161	456,156
Social security costs	27,385	24,085
Other pension costs	–	2,500
	<u>509,546</u>	<u>482,741</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2008	2007
	No	No
Number of fundraising staff	6	5
Number of animal care staff	29	29
Number of support staff	13	12
	<u>48</u>	<u>46</u>

No employee received emoluments of more than £60,000 during the year (2007 - Nil).

17. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Machinery £	Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST						
At 1 Jan 2008	3,495,566	10,124	115,839	11,466	7,946	3,640,941
Additions	9,352	1,904	18,193	9,188	–	38,637
Disposals	–	–	–	–	(7,946)	(7,946)
At 31 Dec 2008	<u>3,504,918</u>	<u>12,028</u>	<u>134,032</u>	<u>20,654</u>	<u>–</u>	<u>3,671,632</u>
DEPRECIATION						
At 1 Jan 2008	197,550	2,294	70,693	3,603	6,885	281,025
Charge for the year	70,098	987	12,811	1,726	–	85,622
On disposals	–	–	–	–	(6,885)	(6,885)
At 31 Dec 2008	<u>267,648</u>	<u>3,281</u>	<u>83,504</u>	<u>5,329</u>	<u>–</u>	<u>359,762</u>
NET BOOK VALUE						
At 31 Dec 2008	<u>3,237,270</u>	<u>8,747</u>	<u>50,528</u>	<u>15,325</u>	<u>–</u>	<u>3,311,870</u>
At 31 Dec 2007	<u>3,298,016</u>	<u>7,830</u>	<u>45,146</u>	<u>7,863</u>	<u>1,061</u>	<u>3,359,916</u>

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

18. INVESTMENTS

Movement in market value

	2008	2007
	£	£
Market value at 1 Jan 2008	282,717	429,692
Acquisitions at cost	1,986	-
Disposals at opening book value	(1,986)	(133,340)
Net gains on revaluations in the year ended 31 December 2008	(41,693)	(13,635)
Market value at 31 Dec 2008	<u>241,024</u>	<u>282,717</u>
Historical cost at 31 Dec 2008	<u>266,927</u>	<u>268,132</u>

Analysis of investments at 31 Dec 2008 between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2008 £	Total Funds 2007 £
Listed investments				
UK quoted unit trusts	223,978	-	223,978	251,832
UK quoted shares	17,046	-	17,046	30,885
	<u>241,024</u>	<u>-</u>	<u>241,024</u>	<u>282,717</u>

19. STOCKS

	2008	2007
	£	£
Stock	<u>7,576</u>	<u>6,975</u>

20. DEBTORS

	2008	2007
	£	£
VAT recoverable	8,875	15,086
Other debtors	64,522	156,313
Prepayments and accrued income	4,204	4,664
	<u>77,601</u>	<u>176,063</u>

21. CREDITORS: Amounts falling due within one year

	2008	2007
	£	£
Trade creditors	46,407	29,351
PAYE and social security	8,462	6,516
Accruals	4,378	17,830
	<u>59,247</u>	<u>53,697</u>

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

22. RESTRICTED INCOME FUNDS

	Balance at 1 Jan 2008 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2008 £
Fixed assets	437,832	-	(9,656)	-	428,176
Volunteer cabin	850	-	-	-	850
Friends contribution to shop extension	-	5,000	-	(5,000)	-
Stray Kennels Friends contribution to the welfare of cats	-	8,875	-	(8,875)	-
	-	170,000	(170,000)	-	-
	<u>438,682</u>	<u>183,875</u>	<u>(179,656)</u>	<u>(13,875)</u>	<u>429,026</u>

The fixed asset fund represents the net book value of fixed assets acquired using restricted funds.

The value of funds donated towards the construction of parasol kennels and the net book value of veterinary suite assets acquired using restricted donations have been transferred to the fixed asset fund.

The volunteer cabin fund has been donated towards the planned cost of building a volunteer cabin.

The Friends contribution to shop extension fund is monies donated by the Friends of Claverton to the branch for the extension of the onsite shop. This fund has been fully expended during the year

The stray kennels fund is monies donated by the local councils to the branch for the building of kennels for strays. This fund has been fully expended during the year

The Friends contribution to the welfare of cats fund is monies donated by the Friends of Claverton to the branch for costs relating to the welfare of cats only. This fund has arisen from a restricted legacy received by the friends during the year. The fund has been fully expended during this accounting period.

The charity holds sufficient resources to apply all funds in accordance with the restrictions imposed.

23. UNRESTRICTED INCOME FUNDS

	Balance at 1 Jan 2008 £	Incoming resources £	Outgoing resources and transfers £	Gains and losses £	Balance at 31 Dec 2008 £
General Funds	<u>3,576,059</u>	<u>894,083</u>	<u>(889,617)</u>	<u>(41,691)</u>	<u>3,538,834</u>

RSPCA BATH AND DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted Income Funds:				
Fixed assets	428,176	–	–	428,176
Volunteer cabin	–	–	850	850
	<u>428,176</u>	<u>–</u>	<u>850</u>	<u>429,026</u>
Unrestricted Income Funds	2,883,694	241,024	414,116	3,538,834
Total Funds	<u>3,311,870</u>	<u>241,024</u>	<u>414,966</u>	<u>3,967,860</u>

25. RELATED PARTY TRANSACTIONS

The trustees received no emoluments during this or the previous year.

One trustee, M Powell, received reimbursed expenses for attending trustee's meetings during the year to the value of £100 (2007 £1,320). This treatment was agreed by the board at the trustees meeting of 16 July 2007.

RSPCA BATH AND DISTRICT BRANCH

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2008

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 10 to 11.**

RSPCA BATH AND DISTRICT BRANCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2008

	2008	2007
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
General donations	103,378	110,848
Trusts and corporate donations	38,009	2,000
Collecting boxes	18,145	8,604
Direct debit donations	58,830	58,741
Friends of claverton down	175,985	155,920
Reception	35,260	31,867
Subscriptions	535	433
Gift aid	15,083	14,523
Legacies receivable	215,212	115,641
	<u>660,437</u>	<u>498,577</u>
ACTIVITIES FOR GENERATING FUNDS		
Home retail shop sales	64,285	57,885
Frome charity shop sales	34,616	32,884
Open day	21,434	27,723
Other events	23,261	35,289
	<u>143,596</u>	<u>153,781</u>
INVESTMENT INCOME		
Income from UK listed investments	14,332	17,101
Bank interest receivable	12,248	5,354
	<u>26,580</u>	<u>22,455</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Adoptions	100,050	126,328
Boarding	71,801	22,734
Dog training	1,866	1,507
Neutering	29,959	32,988
Pet insurance commission	18,379	13,021
Staff cottage rental	3,482	3,947
Telephone mast rental	3,000	3,000
Strays	9,848	1,921
Local authority funding	8,875	-
	<u>247,260</u>	<u>205,446</u>
OTHER INCOMING RESOURCES		
Other income	85	163
	<u>85</u>	<u>163</u>
TOTAL INCOMING RESOURCES	<u>1,077,958</u>	<u>880,422</u>
RESOURCES EXPENDED		

RSPCA BATH AND DISTRICT BRANCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2008

	2008	2007
	£	£
COSTS OF GENERATING VOLUNTARY INCOME		
Staff costs - Wages & Salaries	62,428	48,467
Staff costs - Employer's NIC	4,117	3,170
Motor vehicle expenses	6	11
Vehicle leasing/hire charges	6,554	6,124
Motor and travel costs - Other	14	707
Office expenses - Other	11,274	9,854
Collections	3,200	3,379
	<u>87,593</u>	<u>71,712</u>
FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS		
Cost of sales - Opening stock	6,975	9,760
Cost of sales - Purchases	62,473	65,385
Cost of sales - Closing stock	(7,576)	(6,975)
	<u>61,872</u>	<u>68,170</u>
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	419,733	407,689
Staff costs - Employer's NIC	23,268	20,915
Staff costs - Pension costs	-	2,500
Establishment - Rates & Water	10,217	5,269
Establishment - Light & heat	27,952	31,517
Establishment - Repairs & maintenance	13,444	7,249
Establishment - Insurance	3,675	2,891
Establishment - Other	11,391	4,096
Motor vehicle expenses	6,437	5,145
Vehicle leasing/hire charges	91	50
Motor and travel costs - Other	12,588	9,608
Office expenses - Telephone	2,069	4,417
Office expenses - Other	8,517	8,028
Depreciation	85,622	80,631
Feed	17,438	19,686
Veterinary	216,860	213,975
Kennel and bedding	12,968	9,762
Hygiene	36,990	36,739
RSPCA contribution	525	525
Dog training expenses	661	-
Bank interest and charges	3,089	2,722
	<u>913,535</u>	<u>873,414</u>
GOVERNANCE COSTS		
Audit fees	2,201	2,000
Legal and professional fees	17,136	20,153
	<u>19,337</u>	<u>22,153</u>

RSPCA BATH AND DISTRICT BRANCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2008

	2008		2007
	£	£	£
OTHER RESOURCES EXPENDED			
Losses on disposal of tangible fixed assets for charity's own use		<u>811</u>	<u>—</u>
TOTAL RESOURCES EXPENDED		<u>1,083,148</u>	<u>1,035,449</u>
NET OUTGOING RESOURCES FOR THE YEAR		<u>(5,190)</u>	<u>(155,027)</u>

RSPCA BATH AND DISTRICT BRANCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2008

	2008	2007
	£	£
COSTS OF GENERATING VOLUNTARY INCOME		
Donations and legacies		
Staff costs - Wages & Salaries	62,428	48,467
Staff costs - Employer's NIC	4,117	3,170
Motor vehicle expenses	6	10
Vehicle leasing/hire charges	6,554	6,124
Motor and travel costs - Other	14	707
Office expenses - Other	11,274	9,854
Collections	3,200	3,379
	<u>87,593</u>	<u>71,711</u>
FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS		
Home retail shop		
Cost of sales - Opening stock	6,975	9,760
Cost of sales - Purchases	38,129	37,462
Cost of sales - Closing stock	(7,576)	(6,975)
	<u>37,528</u>	<u>40,247</u>
Frome charity shop		
Cost of sales - Purchases	9,077	15,433
Open day		
Cost of sales - Purchases	10,100	8,098
Other events		
Cost of sales - Purchases	5,167	4,392
	<u>61,872</u>	<u>68,170</u>

RSPCA BATH AND DISTRICT BRANCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2008

	2008	2007
	£	£
CHARITABLE ACTIVITIES		
Cats and dogs home		
<i>Activities undertaken directly</i>		
Staff costs - Wages & Salaries	324,258	317,254
Staff costs - Employer's NIC	17,207	15,161
Staff costs - Pension costs	-	2,500
Establishment - Rates & Water	10,217	5,269
Establishment - Light & heat	27,952	31,517
Establishment - Repairs & maintenance	13,444	7,249
Establishment - Insurance	3,675	2,891
Establishment - Other	1,511	1,467
Motor vehicle expenses	5,841	3,470
Depreciation	71,085	71,135
Feed	17,438	19,686
Veterinary	216,860	213,975
Kennel and bedding	12,968	9,762
Hygiene	36,990	36,739
RSPCA contribution	525	525
Dog training expenses	661	-
	<u>760,632</u>	<u>738,600</u>
<i>Support costs</i>		
Staff costs - Wages & Salaries	95,475	90,435
Staff costs - Employer's NIC	6,061	5,754
Establishment - Other	9,880	2,629
Motor vehicle expenses	596	1,675
Vehicle leasing/hire charges	91	50
Motor and travel costs - Other	12,588	9,605
Office expenses - Telephone	2,069	4,417
Office expenses - Other	8,517	8,028
Depreciation	14,537	9,496
Bank interest and charges	3,089	2,725
	<u>152,903</u>	<u>134,814</u>
	<u>913,535</u>	<u>873,414</u>
	<u>913,535</u>	<u>873,414</u>