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**Animals In Distress (Torbay and Westcountry)**

**Annual Report**

**Year Ended 31 December 2010**

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## Animals In Distress (Torbay and Westcountry)

### Company Information

Year Ended 31 December 2010

Incorporated in England on	6 July 2004
Company Registration No.	05171505
Registered Charity No.	1105487
Directors and Trustees	D J Reid (President) R Stiles (Treasurer) R Brand A Nicholson G Gooding J Goodwin P Walmsley R Spink
Chief executive	G Wright
Secretary	D J Reid
Registered Office	102 Reddenhill Road, Torquay, Devon
Bankers	Lloyds TSB Bank plc, Torquay, Devon
Solicitors	Boyce Hatton Torquay, Devon
Auditors	Francis Clark LLP, Torquay, Devon

# Animals In Distress (Torbay and Westcountry)

Annual Report

Year Ended 31 December 2010

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## **Animals In Distress (Torbay and Westcountry)**

Trustees' Report

Year Ended 31 December 2010

The Trustees submit their report and the audited financial statements for Animals In Distress (Torbay and Westcountry) for the year ended 31 December 2010. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice on accounting and reporting for charities (revised 2005).

### **Structure, Governance and Management**

#### ***Governing Document***

Animals In Distress (Torbay and Westcountry) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 July 2004. It is registered as a Charity with the Charity Commission.

There is one class of member. The maximum number of members is 20 or such numbers as the members decide. The first members were the subscribers to the Memorandum, further members are such individuals or organisations as appointed by the Trustees. There are currently eight members, each of whom is liable to contribute £10 in the event of the Charity winding up.

#### ***Appointment of Trustees***

As set out in the Articles of Association, the first Trustees were the subscribers to the Memorandum. Additional Trustees may be appointed by the Charity in a general meeting or by the other Trustees. A trustee must be aged 18 or over, must be a member of the Charity and must not be disqualified by virtue of provisions of the Charities or Companies Acts. The number of Trustees may not be less than three, but is not subject to a maximum.

At the annual general meeting, one third of the Trustees must retire. The Trustees to retire shall be those who have been longest in office since their last appointment.

#### ***Trustee Induction and Training***

New Trustees undergo an induction to brief them on their legal obligations under Charity and Company law, the content of the Memorandum and Articles of Association, the Committee and the decision making process, the business plan and the recent financial performance of the Charity. During their induction, the trustee will spend time with the Chief Executive and with the Rescue Centre Management in order to familiarise themselves with the day to day running of the Charity. Ongoing training is given as appropriate to their position.

#### ***Organisation***

The board of Trustees administers the Charity and meets every two months. A Financial committee meets every other month, the Fundraising committee every three months and the Shop Managers' committee every two months. All committees are attended by one or two Trustees and also the Chief Executive.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operating, the Chief Executive has written terms of delegation approved by the Trustees for operational matters including finance and employment.

#### ***Related Parties***

The "new" Charity (charity number 1105487) incorporated the tangible and intangible assets of the original ("old") charity, Animals In Distress (Torbay and Westcountry) (charity number 900234) on 31 October 2004. The only excluded assets were future bequests, cash at bank and the benefit of any insurance claims.

#### ***Risk Management***

The Trustees actively review the major risks the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

# Animals In Distress (Torbay and Westcountry)

Trustees' Report (continued)

Year Ended 31 December 2010

## Objectives and Activities

The objectives of the Charity are:

- to benefit the public by promoting the welfare of domestic animals in distress, primarily within Torbay and surrounding areas, and
- to alleviate pain, suffering and distress in such animals.

Torbay and surrounding areas are the primary areas of operation, but the Charity may operate more widely in England and Wales if the need arises.

The objectives are limited to those of a strictly and exclusively charitable nature.

The strategies employed to achieve the Charity's objectives are in the mission statement, as follows:

- to care and nurture any unwanted domestic pet that is brought to the Charity, providing it is suitable for re-homing and there is accommodation available at the Rescue centre,
- to provide shelter, food, exercise and veterinary care for the animals in the Charity's charge,
- never to put an animal to sleep unless on the advice of a veterinary surgeon,
- to find suitable homes for animals on the basis of a reasonable home check or such similar precaution as is deemed necessary,
- never to re-home a dog or cat without prior examination by the Charity's contracted veterinary surgeon, and
- at all times to show respect, understanding and courtesy to the Charity's user groups together with an inherent sense of duty and helpfulness.

Our care is open to all regardless of an individual's background or circumstances, the welfare of the animal is the primary concern of the Charity, not where or from whom the animal comes or is going to. This includes the fostering of animals, when an animal has a chronic health issue requiring ongoing veterinary treatment which the Charity pays for regardless of the individual's financial circumstances.

In setting objectives and planning activities for the year the Trustees have given careful consideration to ensuring that the charity's activities are to the public benefit, having due regard to the guidance issued by the Charity Commission.

## Use of Volunteers

The charity is fortunate to benefit from an invaluable contribution made by volunteers. The Charity utilises volunteers in most aspects of its work including raising funds and working in the shops and at the Rescue Centre. The volunteers contributed at least 60,000 hours to the charity in the year.

The Charity considers the recruitment of volunteers in the same way as staff and carries out a thorough administrative process in their selection.

## Achievements for the Year

In 2010 the charity re-homed 507 animals from our Rescue Centre. This included:

184	dogs
226	cats
88	rabbits/guinea pigs
8	rodents

Jack Russell Terriers were the most common breed of dog re-homed, followed by Border Collies and Border Collie crosses.

There were 13 dogs, 2 cats, and 2 rabbits that were re-homed through the Charity's foster scheme.

## **Animals In Distress (Torbay and Westcountry)**

Trustees' Report (continued)

Year Ended 31 December 2010

### **Achievements for the Year (continued)**

The waiting list for animals to come into the centre has got worse throughout 2010, with 185 animals waiting for a space in the centre by the end of the year.

In total we took in 31 stray dogs, 21 of which were returned to their owners. If the dog is not claimed after 8 days then the dog's ownership is transferred to the Charity.

The connection to mains water was completed in January, but the original bore-hole supply was maintained. Therefore for high water usage tasks such as washing down the kennels, and the washing machine, the 'free' bore-hole water is used.

The Special Care Unit for dogs was finally completed in November, over running the build schedule due to the main contractors going into administration. The facility provides much needed quiet kennels for dogs that do not react well to the main kennel block. There are also kennels for dogs that are recuperating, and a specially designed puppy kennel. Two new office spaces provide much needed room for the kennel staff.

Planning permission was granted at the end of the year for the major plans to re-develop the Rescue Centre. These plans include a new building to home the rabbits and guinea pigs, a new cattery offering better accommodation with outside space for the cats, and a new reception building to include reception, offices, staff facilities, and a meeting room to hold events or presentations in.

In 2010 the Trustees completed a re-structure of the management of the Rescue Centre. Three new manager positions were created with the focus moving to those who immediately care for the animals. The positions of Rescue Centre Manager and Deputy were made redundant which resulted in Christine Paradine and Carol Paul taking redundancy from the Charity. The Trustees would like to thank both of them for their hard work with the Charity, which has developed under their guidance to the position we are now in. The Trustees would also like to wish the three new managers every success with their new roles.

The Charity carried out many fundraising events throughout 2010 including:

- 3 events at the Centre, a Devon Country Night Out (£4,086), Amateur Dog Racing (£2,421), and a Fun Dog Show (£3,902)
- many store and street collections which included £1,056 raised over one weekend at Sainsbury's Newton Abbot
- several quiz nights such as Marldon village hall which raised £713
- regular events with the Christmas Fayre in Torquay raising £3,665 and Berry Head concert raising £803.

The management continues to:

- ensure the animals in our care receive the highest levels of care possible
- raise the profile of Animals In Distress throughout all types of media
- support the raising of funds to operate the Rescue Centre
- develop the Rescue Centre for the benefit of the animals
- employ and train staff to keep the animals' welfare as their key objective.

### **Financial Review**

At 31 December 2010 the balance sheet shows net assets of £2.59 million, an increase of £206,000 from the previous year.

Total income fell by £44,000. The charity saw a reduction in its legacy income, which was partly offset by the receipt of a VAT refund following the agreement of a new method for calculating the VAT recoverable by the charity on its expenditure.

Expenditure has increased in the year from £862,000 to £908,000, but careful management has ensured that the charity has benefited from reduced costs where available.

# **Animals In Distress (Torbay and Westcountry)**

Trustees' Report (continued)

Year Ended 31 December 2010

## **Plans for Future Periods**

The Charity operates a five year plan.

The Charity will continue to concentrate on re-homing dogs, cats, rabbits, and guinea pigs, whilst caring for other abandoned animals already taken in by the Rescue Centre. The Charity will continue to offer advice and guidance for the public regarding pet ownership, and financial support on veterinary bills as appropriate.

The Charity intends to start work on the re-development plans for the Rescue Centre during 2011, starting with the surface and foul water systems. A new building to house the rabbits and guinea pigs and works to our existing kennel block will also be included in this stage.

Head office moves to the Rescue Centre at the start of 2011, consolidating administrative tasks and costs, and allowing the former offices to be let to produce income for the Charity.

## **Reserves**

The charity's reserves are regarded as that part of its funds that are freely available for its general purposes. They therefore exclude those funds that could only be realised by disposing of fixed assets held for charitable use.

The Trustees have considered the Charity's requirements for reserves giving full regard to the difficulty in predicting the total amount of income received from legacies each year. Free reserves should be equal to approximately 12 months' expenditure but may increase above this level if the amount of legacies received is higher than anticipated. Following the receipt of some substantial legacies in 2009, free reserves were in excess of this level at the end of the year, and these additional funds will be put towards the costs of the redevelopment of the rescue centre.

These free reserves are then invested in multiple fixed term bonds at the highest interest rates available.

## **Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

## **In Gratitude**

The Trustees would like to convey their sincere thanks to the many volunteers and staff who have so generously given their support to Animals In Distress, and special thanks go to the many regular volunteers who have assisted at the shops, fundraising events and the everyday duties of animal care at the Centre. With their support we look forward to continuing to enhance the delivery of support for domestic animals in our area.

By Order of the Board

**A Nicholson**  
Chairman

## **Animals In Distress (Torbay and Westcountry)**

### **Statement of Trustees' Responsibilities**

Year Ended 31 December 2010

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

Company and Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

# **Animals In Distress (Torbay and Westcountry)**

Independent Auditors' Report to the Members of Animals In Distress (Torbay and Westcountry)

Year Ended 31 December 2010

We have audited the financial statements of Animals In Distress (Torbay and Westcountry) for the year ended 31 December 2010 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective Responsibilities of Trustees and Auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## **Scope of Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of the significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

## **Opinion on the Financial Statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Opinion on Other Matters Prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Animals In Distress (Torbay and Westcountry)**

Independent Auditors' Report to the Members (continued)

Year Ended 31 December 2010

### **Matters on Which we are Required to Report by Exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all of the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime.

**RICHARD HUSSEY** BSc FCA (Senior Statutory Auditor)

For and on behalf of

**FRANCIS CLARK LLP**

Chartered Accountants & Statutory Auditor

Sigma House

Oak View Close

Edginswell Park

Torquay

Devon

TQ2 7FF

30 March 2011

## Animals In Distress (Torbay and Westcountry)

Statement of Financial Activities (incorporating an Income and Expenditure Account)

Year Ended 31 December 2010

	Note	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	532,044	30,356	<b>562,400</b>	647,405
Activities for generating funds	3	420,118	-	<b>420,118</b>	426,607
<b>Investment income:</b>					
Interest receivable		31,787	-	<b>31,787</b>	37,323
<b>Incoming resources from charitable activities</b>					
	4	47,152	-	<b>47,152</b>	45,944
<b>VAT refund</b>					
		52,718	-	<b>52,718</b>	-
<b>Other income</b>					
		-	-	-	1,000
<b>Total incoming resources</b>		<u>1,083,819</u>	<u>30,356</u>	<u><b>1,114,175</b></u>	<u>1,158,279</u>
<b>Resources expended</b>					
<b>Costs of generating funds:</b>					
Costs of generating voluntary income	6(i)	86,340	-	<b>86,340</b>	58,070
Fundraising trading: Cost of goods sold and other costs	6(i)	285,797	-	<b>285,797</b>	289,048
<b>Charitable activities</b>					
	6(ii)	517,875	-	<b>517,875</b>	506,814
<b>Governance costs</b>					
	6(iii)	17,697	-	<b>17,697</b>	8,317
<b>Total resources expended</b>		<u>907,709</u>	<u>-</u>	<u><b>907,709</b></u>	<u>862,249</u>
<b>Net income for the year</b>		<u>176,110</u>	<u>30,356</u>	<u><b>206,466</b></u>	<u>296,030</u>
Fund balances brought forward		<u>2,370,336</u>	<u>16,670</u>	<u><b>2,387,006</b></u>	<u>2,090,976</u>
<b>Fund balances carried forward</b>		<u><u>2,546,446</u></u>	<u><u>47,026</u></u>	<u><u><b>2,593,472</b></u></u>	<u><u>2,387,006</u></u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

## Animals In Distress (Torbay and Westcountry)

### Balance Sheet

Year Ended 31 December 2010

	Note	2010 £	2009 £
<b>Fixed assets</b>			
Tangible assets	7	1,361,539	1,158,091
<b>Current assets</b>			
Stocks	8	3,975	7,021
Debtors and prepayments	9	47,570	27,130
Cash at bank and in hand		1,199,546	1,217,361
		<u>1,251,091</u>	<u>1,251,512</u>
<b>Creditors - Amounts falling due within one year</b>	10	<u>(19,158)</u>	<u>(22,597)</u>
<b>Net current assets</b>		<u>1,231,933</u>	<u>1,228,915</u>
<b>Total assets less current liabilities</b>		<u><u>2,593,472</u></u>	<u><u>2,387,006</u></u>
<b>Capital, reserves and funds</b>			
Unrestricted funds:			
General		2,515,446	2,339,336
Designated		31,000	31,000
	13	<u>2,546,446</u>	<u>2,370,336</u>
Restricted funds	13	47,026	16,670
		<u>2,593,472</u>	<u>2,387,006</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the directors and authorised for issue on 30 March 2011, and are signed on their behalf by:

**A Nicholson**  
Director - Chairman

Company Registration Number: 05171505

# Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

## 1 Accounting Policies

The financial statements have been prepared under the historical cost convention and are in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008). Accordingly, the format of the profit and loss account has been amended, in order to present a true and fair view of the results of the company, as permitted by Section 396 of the Companies Act 2006.

The following principal accounting policies have been applied:

### a) **Tangible Fixed Assets and Depreciation**

Individual fixed assets costing £100 or more are capitalised at cost. Depreciation and amortisation are provided on all tangible fixed assets to write off the cost over the normal expected life of the various items at the following annual rates:

Freehold property	-	2% straight line
Leasehold property	-	over the period of the lease
Fittings, fixtures and equipment	-	20% reducing balance
Motor vehicles	-	25% reducing balance

### b) **Stocks**

Stocks have been valued at the lower of cost and net realisable value.

### c) **Incoming resources**

All incoming resources becoming available to the charity in the year are recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- (i) Voluntary income, by way of donations, membership, sponsorship and collections, is accounted for when receivable.
- (ii) Income raised through the operation of the shops is taken into account at the time of receipt.
- (iii) Legacies are included when the receipt of the legacy is reasonably certain and the amount can be quantified with reasonable accuracy.

### d) **Resources Expended**

Expenditure includes any VAT which cannot be fully recovered, and this VAT is reported as part of the expenditure to which it relates.

Governance costs are those incurred in connection with the strategic management of the charity and compliance with statutory requirements.

Support costs represent the general operational and administrative costs of the charity which do not relate directly to individual operations. Support costs are allocated on the basis of staff time.

## Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

### 1 Accounting Policies (continued)

e) **Pension Costs**

The charity operates a grouped, personal, defined contribution pension scheme. The assets of the scheme are held separately from those of the charity and are independently administered. The amount charged to the SOFA represents the contributions payable to the scheme in respect of the year.

f) **Operating Leases**

The costs of operating leases are charged to the SOFA as they accrue.

g) **Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the relevant fund.

The purpose of each designated and restricted fund is set out in the notes to the financial statements.

### 2 Voluntary Income

	Unrestricted £	Restricted £	2010 £	2009 £
Membership	8,583	-	8,583	8,222
Donations from the "old charity"	362,394	-	362,394	224,403
Other donations	92,687	30,356	123,043	110,634
Collections	14,628	-	14,628	15,334
Animal sponsorship	2,280	-	2,280	2,233
Legacies	51,472	-	51,472	286,579
	<u>532,044</u>	<u>30,356</u>	<u>562,400</u>	<u>647,405</u>

The "old charity" referred to above is Animals in Distress (Torbay and Westcountry) Incorporating Torbay Animal Welfare Sanctuary (charity number 900234). The old charity transferred all of its assets and operations to this charity in 2004, and now exists solely to receive legacies and donations, which it passes on to this charity.

During the year, the old charity passed on legacies of £354,880 (2009 £224,403) and donations of £7,514 (2009 £Nil). The total legacies receivable across the two charities for 2010 were therefore £406,352 (2009 £510,982) and the total voluntary income was £562,400 (2009 £647,437).

Donations include an estimate for donated animal food in the amount of £39,000 (2009: £39,000); the same amount has been included in the cost of animal food under expenditure on charitable activities.

At 31 December 2010, the charity had been advised of legacies amounting to an estimated value of £205,700 (2009: £481,000), which have not been shown in the statement of financial activities because the conditions for recognition have not been met.

# Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

## 3 Activities for generating funds

	2010 £	2009 £
Shop income	417,595	424,346
Income from raffles	2,523	2,261
	<u>420,118</u>	<u>426,607</u>

## 4 Incoming resources from charitable activities

	2010 £	2009 £
Animal boarding	9,525	9,796
Re-homing acceptance fees	37,627	36,148
	<u>47,152</u>	<u>45,944</u>

## 5 Net Incoming Resources

	2010 £	2009 £
Net incoming resources are stated after charging:		
Auditors' remuneration		
- audit of the financial statements	2,125	2,000
- other fees	2,560	1,500
- VAT refund fees	7,975	-
Depreciation written off tangible fixed assets	34,972	33,694
Loss on disposal of tangible fixed assets	-	3,253
	<u>47,632</u>	<u>40,347</u>

## 6 Total Resources Expended

### (i) Costs of generating funds

	Direct Costs £	Support Costs Note 6 (iii) £	Total 2010 £	Total 2009 £
Voluntary income - fundraising and advertising	9,242	77,098	86,340	58,070
Fundraising trading - shops	249,013	36,784	285,797	289,048
	<u>258,255</u>	<u>113,882</u>	<u>372,137</u>	<u>347,118</u>

### (ii) Costs of charitable activities

	Direct Costs £	Support Costs Note 6 (iii) £	Total 2010 £	Total 2009 £
Rescue centre	485,626	32,249	517,875	506,814
	<u>485,626</u>	<u>32,249</u>	<u>517,875</u>	<u>506,814</u>

## Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

### 6 Total Resources Expended (continued)

#### (iii) Governance costs

	2010 £	2009 £
Audit and accountancy fees	12,660	4,765
Support costs	5,037	3,552
	<u>17,697</u>	<u>8,317</u>

#### (iv) Support costs

	Costs of Generating Funds Note 6 (i) £	Costs of Charitable Activities Note 6 (ii) £	Costs of Governance Costs Note 6 (iii) £	Total 2010 £	Total 2009 £
Staff costs	84,736	23,996	3,749	112,481	76,951
Overhead costs	1,137	322	50	1,509	1,876
Printing, postage and stationary	5,618	1,591	248	7,457	9,707
Telephone	2,744	777	121	3,642	4,147
Bank charges	2,756	780	122	3,658	1,733
Training	278	79	12	369	317
Insurance	6,462	1,830	286	8,578	7,588
Other expenses	6,309	1,786	279	8,374	4,194
Legal and professional	3,842	1,088	170	5,100	-
	<u>113,882</u>	<u>32,249</u>	<u>5,037</u>	<u>151,168</u>	<u>106,513</u>

Support costs are allocated on the basis of staff time.

The staff costs shown above include certain compensation for loss of office costs (2009 £nil).

#### (v) Staff Costs

	2010 £	2009 £
Wages and salaries	430,554	431,272
Social security costs	25,467	24,757
Pension costs	6,490	5,914
	<u>462,511</u>	<u>461,943</u>

## Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

### 6 Total Resources Expended (continued)

#### v) Staff Costs (continued)

The average full-time equivalent number of employees, excluding Trustees, was:

	2010 Number	2009 Number
Chief Executive	1	1
Administration and support	2	2
Rescue centre	23	24
Charity shops	15	17
	<u>41</u>	<u>44</u>

No employee earned more than £60,000, and no remuneration was paid to the Trustees, during the current or previous year. No reimbursement of expenses was paid to the Trustees during the current or previous year.

### 7 Tangible Fixed Assets

	Land and Buildings £	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 January 2010	1,196,709	71,725	27,780	1,296,214
Additions	228,695	2,975	6,750	238,420
<b>At 31 December 2010</b>	<u><b>1,425,404</b></u>	<u><b>74,700</b></u>	<u><b>34,530</b></u>	<u><b>1,534,634</b></u>
<b>Depreciation</b>				
At 1 January 2010	72,827	46,911	18,385	138,123
Charge for year	25,583	5,352	4,037	34,972
<b>At 31 December 2010</b>	<u><b>98,410</b></u>	<u><b>52,263</b></u>	<u><b>22,422</b></u>	<u><b>173,095</b></u>
<b>Net book value</b>				
<b>At 31 December 2010</b>	<u><b>1,326,994</b></u>	<u><b>22,437</b></u>	<u><b>12,108</b></u>	<u><b>1,361,539</b></u>
At 31 December 2009	<u>1,123,882</u>	<u>24,814</u>	<u>9,395</u>	<u>1,158,091</u>

Included in Land and Buildings above is long leasehold property with a net book value of £2,823 (2009: £3,560). The remainder relates to freehold property.

## Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

### 8 Stocks

	2010 £	2009 £
Goods for resale	<u>3,975</u>	<u>7,021</u>

### 9 Debtors

	2010 £	2009 £
Other debtors and prepayments	<u>47,570</u>	<u>27,130</u>

### 10 Creditors: Amounts falling due within one year

	2010 £	2009 £
Trade creditors	7,238	10,158
Other creditors	910	1,018
Other taxation and social security	7,260	7,921
Accruals and deferred income	3,750	3,500
	<u>19,158</u>	<u>22,597</u>

### 11 Commitments under Operating Leases

At 31 December 2010, the charity had annual commitments under non-cancellable operating leases as follows:

	2010 £	2009 £
<b>Expiry date:</b>		
Within one year	20,000	-
Between one and five years	26,050	46,050
Over five years	10,000	10,000
	<u>56,050</u>	<u>56,050</u>

### 12 Company Limited by Guarantee

The charity is limited by guarantee and has no share capital. In the event of a winding-up, the liability of the members is limited to a maximum of £10 each.

## Animals In Distress (Torbay and Westcountry)

Notes to the Financial Statements

Year Ended 31 December 2010

### 13 Movements in Funds

	1 January 2010 £	Incoming Resources £	Resources Expended £	31 December 2010 £
<b>Unrestricted Funds</b>				
General	2,339,336	1,083,819	(907,709)	<b>2,515,446</b>
Designated – Puppy Appeal	31,000	-	-	<b>31,000</b>
<b>Total unrestricted funds</b>	<b>2,370,336</b>	<b>1,083,819</b>	<b>(907,709)</b>	<b>2,546,446</b>
<b>Restricted funds</b>				
Puppy Appeal	16,670	30,356	-	<b>47,026</b>
<b>Total restricted funds</b>	<b>16,670</b>	<b>30,356</b>	<b>-</b>	<b>47,026</b>
<b>Total Funds</b>	<b>2,387,006</b>	<b>1,114,175</b>	<b>(907,709)</b>	<b>2,593,472</b>

The general funds of the charity are those not designated for any particular purpose.

The Puppy Appeal Designated fund has been set aside by the Trustees towards the costs of the puppy kennels.

The Puppy Appeal Restricted fund represents donations received specifically for the use towards these costs.

### 14 Analysis of Net Assets Between Funds

The charity's balance sheet shows net assets of £2,593,472. Tangible fixed assets in respect of restricted funds total £47,026, and current assets in respect of restricted funds total £Nil. The remaining net assets relate to unrestricted funds.

### 15 Related Party Transactions

Details of transactions with Animals In Distress (Torbay and Westcountry) Incorporating Torbay Animal Welfare are shown in note 2 above. At 31 December 2010 the charity was owed £3,447 (2009: £2,440) by this charity.

P Walmsley, a Trustee, is a partner in Boyce Hatton Solicitors, and that firm provided legal services during the year at a cost of £4,250 (2009: £3,725).