

**THE FRIENDS OF CLAVERTON CATS AND DOGS  
HOME, BATH**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2007**

**Charity Number 284424**

**THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2007**

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**THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**  
**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

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**Registered charity name**                      The Friends of Claverton Cats and Dogs Home, Bath

**Charity number**                                      284424

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

**Trustees**    Mrs V Pritchard (Chairman)  
Mr R Eastman (Vice Chairman)  
Mr S Pearson (Treasurer)  
Miss J Low (Secretary)  
Mrs R Carpenter  
Mrs S Child  
Mrs M Cole  
Miss S Forder  
Mr G Fuller  
Miss K Gerret  
Mrs A Hallam  
Mr J S Hobhouse  
Miss L Pearce

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

**Bankers**    Lloyds TSB  
47 Milsom Street  
BATH  
BA1 1DN

# **THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2007**

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The trustees present their report and the financial statements of the charity for the year ended 31 December 2007.

#### **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:

Mrs V Pritchard (Chairman)  
Mr R Eastman (Vice Chairman)  
Mr S Pearson (Treasurer)  
Miss J Low (Secretary)  
Mrs S Childs  
Mrs M Cole  
Miss S Forder  
Mr G Fuller  
Miss K Gerret  
Mrs A Hallam  
Mr J S Hobhouse  
Miss L Pearce  
Mrs R Carpenter (Deceased 7 May 2007)

Mrs K Hurley was appointed as a member of the committee on 21 June 2008.  
Mrs J Weston was appointed as a member of the committee on 11 September 2008.  
Mrs S Childs retired as a member of the committee on 21 June 2008.  
Mrs M Cole retired as a member of the committee on 21 June 2008.  
Miss S Forder retired as a member of the committee on 21 June 2008.  
Miss K Gerret retired as a member of the committee on 21 June 2008.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Friends of Claverton Cats and Dogs Home, Bath is a registered charity Registration number 284424, constituted as an unincorporated association under rules adopted on 20 June 2000.

#### **OBJECTIVES OF THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**

The Charity's objectives are to alleviate suffering of animals, which are in need of care and protection and to prevent cruelty to animals, and in particular to provide additional amenities and veterinary services at the Cats and Dogs Home at Claverton in the city of Bath (The Home).

#### **ORGANISATION**

The Charity makes regular grants to the Bath and District Branch, RSPCA (Charity no 205594) in pursuit of the Charity's objects (provision of additional amenities and veterinary services at the Cats and Dogs Home).

It is not this Charity's function to report in detail on the activities of the Home, which appear in the report of the Bath RSPCA.

# THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2007

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### REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Bath Cats and Dogs Home is the top re-homing centre in the UK for the third year running and the Friends are proud to support it in any way we can. Our congratulations go out to all staff of the Home, who work so hard to ensure the welfare of the animals in its care.

The Trustees have continued in their efforts to increase membership, which currently stands at 1360, but we need many more members and we do need volunteers to help us at events; we shall be concentrating on encouraging younger members of the public to get involved.

We are pleased to report a very gratifying increase in the support we have received at our fundraising events this year. However, in the interests of being more strategic in our efforts, the Friends have decided to concentrate on collections rather than sales. All collections for the Home will be done by the Friends under the Friends' logo and banner which now has a much stronger market image, thanks to the efforts and support of Sara Childs, Managing Director of SJC Recruitment and one of our stalwarts.

I should like to mention at this juncture that Rae Carpenter, who died last year after a long and brave battle with cancer is very much missed not only by the Friends but by the Home too; at the Home's recent AGM the Chairman reported that the "blue" box collections which she looked after were down by £5,000 - we desperately need to find a volunteer to fill the hole that Rae has left and spearhead this effort. A bench commemorating her has now been placed at the front of the Home in the shade of a tree.

That is not to say that we will no longer organise fundraising events, we shall concentrate on larger events which raise the most funds, such as the sale of New and Nearly New Designer clothes, the Plant sale and raffles, and reduce the smaller table-top sales in favour of renting empty shop premises in Bath for a week or two a couple of times per year and selling those goods which would normally have been included in our table top sales; our research has shown that this is a far more efficient way of raising the funds the Home so badly needs.

Our loyal supporters will be pleased to hear that we are continuing with the sale of refreshments every first and third Sunday in the month, as it is so popular and has now become a fixture at the Home. I am pleased to report that the Friends fundraising efforts this year raised £31,600 and our collections raised £1,459.

The Charity still continues to rely most heavily on legacies, however we are cognisant of the reality that large legacies are a rarity and people are relying more and more on realising part or all of their assets to fund their old age or assist their children, nevertheless, we have received £61,183 in bequests this year, for which we are very grateful.

This year the Friends have donated £155,615 to Home as a contribution towards vet's fees. The Friends are funding the extension of the pet supplies shop at the Home and an additional part-time shop assistant, until the shop starts to make enough money to fund the extra member of staff itself. The extended pet shop will be launched under a new name, "Paw Staw" and will be up and running by Open Day 2008.

We have been carrying out a survey and ascertaining which goods people would buy from the Home's shop if it stocked them. The shop will continue to give value for money, but shoppers will have the convenience of a parking place, trolleys to take heavier goods, like bags of animal food, out to their cars and the knowledge that any profit the shop makes goes towards the rescue, rehabilitation and re-homing of animals. Please support us in this new enterprise!

# **THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 DECEMBER 2007**

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The Trustees owe a debt of gratitude to our loyal army of volunteers and supporters, for their hard work and unstinting generosity throughout the year. Special mention must be made of Mrs Hurle, for all the money she raises for the Friends in the Frome area, Anne Meddick our membership secretary, who has battled on in spite of having undergone serious back surgery this year and Jean Low, Secretary to the Committee of Trustees, who has manfully kept us on the straight and narrow, as well as Deputising for Anne, whilst she was recovering from her operation, and at the same time editing the Newsletters.

It is with great regret that we say good bye to Sara Childs, Margaret Cole, Sue Forder and Kay Gerrett, who are not standing for membership of the Committee in 2008, but I know that they will be continuing to support us in our work and will be attending meetings of the Fundraising committee.

Finally, I would like to say congratulations to everybody on a very successful year and express the Trustees' heartfelt grateful thanks to the people of Bath and surrounding areas who continue to support us through good times and bad, and without whom, the Home would not be able to carry out its vital work.

#### **FINANCIAL CONTROLS AND MANAGEMENT**

The Charity has the customary internal controls on receipts and payments. All payments have to be authorised by the Trustees and cheques require signature by two authorised signatories. No Trustee takes payment of any kind from the Charity. At present no payments for expenses are made to Trustees although we appreciate that some individuals incur significant expenses in the use of telephone, Email, fax, stationery and motor car. Most of our routine printing is done 'in house' using facilities donated by the Trustees or local facilities.

The Membership Secretary (who is not a Trustee) is paid an hourly rate. The administration of the Charity costs about £2 per member per year, including the costs of preparing and distributing the quarterly newsletter. This is in large part due to the efforts of our large team of volunteers who undertake much of this work free of charge and to whom the Trustees are most grateful.

The Trustees are very mindful of their duty to manage the Charity's funds with all due care. New procedures have been introduced in line with the recommended best practice guidelines issued by the Charities Commission, concerning public collection days. We now have on-line access to our bank account, and this is proving beneficial for the allocation of subscriptions and preparation of accounts. In order to comply with the guidelines on best practices, the Trustees operate a system where only a small balance of cash is kept in the Charity's current account with the remainder being transferred to a deposit account with CCLA (see Policy on Reserves, paragraph 4).

The Trustees have a duty of care to ensure that the methods adopted for the appointment of a new trustee are robust. The need to appoint a new trustee arises either from the resignation of a current Trustee or the Trustees will have identified an individual with particular skills that they feel can add to the strength of the current team. All persons considered for appointment must be able to demonstrate that they have the necessary skills, experience and commitment for the post. An initial interview and assessment is carried out by a panel of Trustees, if successful, this is followed by the person attending a full meeting of the Trustees for the opportunity of further questions before a vote is taken on their appointment.

# THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2007

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### POLICY ON RESERVES

In the early years of the Charity uncertainty about the Home's long-term future prompted the Trustees to accumulate a cash reserve. However, the Home is currently experiencing temporary difficulty in meeting its daily running costs, and may require more frequent assistance from the Charity to cover veterinary fees, as permitted by the Charity's constitution. This may reduce the Charity's cash reserve from levels previously maintained. During 2007 the Friends contributed £155,615 towards the veterinary fees for that year.

This makes a total contribution to date of £2,255,615 to the redevelopment of the Home. At the end of 2007 our reserves stand at £174,978, compared to £210,315 at the end of 2006 which is considered to be reasonable, given that we have contributed a further £155,615 to the home in 2007.

The Charity's policy in awarding grants to other organisations is that such grants should be of relevance to the Home, either directly in support of improvements and additions, or indirectly by supporting such local organisations which, by their activities, relieve the pressure on the Home's resources.

We seek to establish that, without such support the animals cared for by these organisations might become a burden on the Home. For example, in 2006, the Charity approved a Grant to Julie's Trust of £500, of which £250 was paid in April 2007. This was in response to a request from RSPCA Head Office for assistance with the cost of care of a large number of birds to whom the trust had given shelter. The final instalment of £250 was not paid, due to a change in the nature of the work that Julie's Trust was carrying out. However, in the light of the Charity's reduced reserves, the Trustees have decided to impose a temporary freeze on further grants to other such organisations.

The Charity's funds are invested in specialist Charity funds (CCLA and M&G). A COIF Charities Deposit Fund provided by CCLA Investment Management Limited was opened during 2006.

There are no future commitments other than to help pay for veterinary fees and for any future developments for the Home, as and when the Home's Trustees feel they are in a sufficiently healthy financial position to permit them to further enhance the facilities they provide.

# THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2007

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### 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.

### AUDITOR

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

PO Box 2916  
Bath Cats and Dogs Home  
The Avenue  
Claverton Down  
BATH  
BA2 7YP

Signed on behalf of the trustees



Mrs V Pritchard  
Chairman

29/10/08

# **THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH**

**YEAR ENDED 31 DECEMBER 2007**

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We have audited the financial statements of the Friends of Claverton Cats and Dogs Home, Bath for the year ended 31 December 2007 on pages 9 to 15 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 11 to 12.

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 Trustees 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 pages 5 to 6.

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.

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 the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **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.

# THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE FRIENDS OF CLAVERTON CATS AND DOGS HOME, BATH *(continued)*

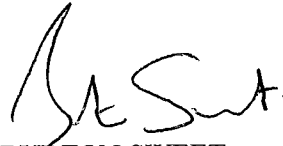
YEAR ENDED 31 DECEMBER 2007

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### 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 2007 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.



BURTON SWEET  
Chartered Accountants  
& Registered Auditors

Cooper House  
Lower Charlton Estate  
Shepton Mallet  
Somerset  
BA4 5QE

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