

ROYAL SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS

# TRUSTEES' REPORT AND ACCOUNTS 2008



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## 2008: Adapting to change

### Chief Executive and Chairman's joint foreword



**It's hard to believe that another year has gone by, but we are proud to say that during those 12 months the RSPCA had achieved so much.**

**I**t would be impossible to cover every single event, but for us there are three things that stand out. The first is the growth in demand for higher welfare poultry. Following television programmes featuring Freedom Food at the beginning of the year, demand for higher welfare chicken has soared. Thanks to celebrity chefs Jamie Oliver and Hugh Fearnley-Whittingstall, the plight of chickens and our tireless campaign work has been brought home to millions of households via Channel 4's Food Season Fortnight.

Secondly, a special mention must go to all the vital rescue work that took place during the seemingly ever-present floods in 2008, including the biggest and most complicated animal rescue ever undertaken in Staffordshire. Also our high-profile stance on the issue of pedigree dogs following the transmission of *Pedigree dogs exposed* on the BBC. The RSPCA has become increasingly concerned about the health and welfare of pedigree dogs and it has been decided that, from 2009, we will no longer have a stand at Crufts.

Of course these are just three examples, and we must ensure that big events such as these do not mask the amazing work carried out every day by hundreds of dedicated staff in England and Wales, not to mention the many hundreds of volunteers that keep our branches running. Without all these dedicated people, there would be no RSPCA.

The last 12 months have been tough for everyone, and it would be impossible to look back over the year without mentioning the economic climate. The RSPCA is far from immune to the effects of the credit crunch, which are likely to hit us in two ways – a decline in income coupled with an increase in demand for our help. Thanks to careful budgeting and forward planning, we are fortunate to have generated a level of reserves that should help us during the coming months. However, we are going to have to work hard to make sure the RSPCA can rise to the challenges that undoubtedly lie ahead.

In 2009 we will be introducing a new trustee committee structure – its aim will be to produce a series of long-term strategic goals, which we are confident will help the Society to focus its resources to improve animal welfare even further.

Please take the time to read this year's report, if only to remind yourself of the good work we continue to do on your behalf, and on behalf of the animals.

Mark Watts  
Chief Executive, RSPCA

Daphne Harris  
Chairman, RSPCA Council

# Trustees' report

## Structure, governance and management

### How the charity is constituted

The Royal Society for the Prevention of Cruelty to Animals (RSPCA) has its roots in the humane movement established in London in the early 19th century and was founded as the Society for the Prevention of Cruelty to Animals in 1824. The Society was permitted to add the word 'Royal' to its name by Queen Victoria in 1840.

The Society was incorporated by an Act of Parliament (the RSPCA Act 1932) and is a charity registered in England and Wales (no. 219099). Subsequent RSPCA Acts conferred further powers on the Society in 1940 and 1958. The RSPCA Act 1932 provides that the Society shall be managed by a Council and that the Council shall, subject to the provisions of the Act and the Society's rules, control the affairs of the Society. The RSPCA Acts and the Society's current rules may be found on the RSPCA website: [www.rspca.org.uk](http://www.rspca.org.uk).

### Council's statement of responsibilities

The Council is legally required to prepare financial statements for each financial year and an Annual Report on the activities of the Society during the year. The financial statements are prepared in accordance with *Accounting and Reporting by Charities: a Statement of Recommended Practice (SORP 2005)* issued in February 2005, together with all subsequent amendments. The consolidated statement of financial activities includes details relating to incoming resources and expenditure incurred by the RSPCA Group. The Group consists of the national RSPCA and its restricted funds and its wholly-owned subsidiaries RSPCA Trading Limited, Freedom Food Limited and RSPCA Properties Limited. It does not include the RSPCA branches, which are separately registered charities that manage their own affairs, subject to rules made by the Society.

In preparing the financial statements, the Council is required to:

- prepare accounts which present a true and fair view
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed
- prepare the statements on the going concern basis unless it is inappropriate to assume that the Group will continue in operation
- prepare an assessment of the risks and opportunities facing the Group.

The Council is responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the Group and enable Council to ensure that financial statements comply with the Charities Act 1993, requirements of Rule XV of the Society's rules and regulation 3 of the *Charities (Accounts and Reports) Regulations 2005*. The Council is also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities by the establishment of a system of internal control.

### The RSPCA Council

The RSPCA Council has up to 25 members who, as charity trustees, have the legal responsibility for the effective use of the Society's resources in accordance with the objects of the RSPCA and for providing effective leadership and direction. Council members are not remunerated but reasonable expenses are paid.

Of the 25 seats on the governing Council, 15 are elected by the membership of the Society. Each Council member is elected for three years in the first instance and there is no limit on the number of terms a trustee can be re-elected. One third of the Council members so elected retire by rotation at the Annual General Meeting. Council members are eligible for re-election until they reach the age of 75.

A further 10 Council members are elected triennially by vote of RSPCA branches in each of the 10 regional divisions of branches. All Council members must act solely in the best interests of the Society. Regionally elected members have the same duties as nationally elected members but have, in addition, certain duties related to regional governance.

All candidates for election to the Council must have been members of the Society for not less than five consecutive years immediately preceding nomination. A list of names of the Council members who served in 2008, together with other statutory information is given on pages 37 and 38 and forms part of this report.

### Council member induction and training

Every prospective Council member is provided with information about the Society's constitution, policies and activities. Prospective Council members are also encouraged to visit the Society's headquarters to meet senior staff and have a brief introduction to the life and work of the Society, especially with regard to the particular requirements of being a trustee. On election, all new Council members are given the opportunity to participate in an induction course. Depending on the number of new Council members, this may be individually tailored or may be run as a group event. Serving trustees are offered in-service training on an *ad hoc* or on-demand basis.

## Council's decision making process

The RSPCA is a large and complex organisation and requires a structured approach to decision making. During 2008, Council reviewed its traditional activity-based committee structure and decided to dispense with that structure and, instead, establish three strategic panels, supported by committees reporting through those panels. The three panels comprise of an operational panel, a strategic animal welfare panel and a finance and general purposes panel. The panels and their supporting committees will shape the Society's decision making from January 2009. Council retains overall responsibility for the work of the panels and the associated committees and the full Council retains responsibility for approving Society budgets and annual accounts and agreeing strategic aims. To assist in the smooth running of the Society, staff are granted delegated authority designed to assist the effective implementation of policies within the approved budget. These delegated authorities were reviewed and revised in conjunction with the new decision making process.

## Membership

The RSPCA is a membership charity. Each member pays a subscription, with admission regulated by a policy settled by Council. Members are entitled to propose motions to be discussed at the Annual General Meeting, vote in the annual election of Council members and (after five years' continuous membership) stand as candidates for election to the Council. At the end of 2008 the Society had 30,304 adult members (compared with 31,231 in 2007).

## Branches

At the end of 2008 there were 171 separately registered RSPCA branches governed by their own locally elected charity trustees. Each branch publishes its own annual trustees' report and accounts. The RSPCA Acts, the Society's rules and branch rules regulate the relationship between the Society and the branches. Each branch is established as an unincorporated charitable association, but the Council has powers to intervene in a branch's affairs in certain circumstances.

## Reputation

The Society is able to achieve its animal welfare aims because of the reputation for integrity built up since its foundation in 1824. Care is taken to ensure that its aims are based upon scientifically researched facts and that actions taken are within the law. The Council recognises that there will always be individuals who oppose specific aims or actions of the Society and has in place a formal complaints procedure to deal with specific grievances of individuals. Data is also collated about both positive and negative reports on activities undertaken.

## Risk management

Council has identified that there are three main areas of risk to which the Society is exposed and these are:

- damage to the Society's reputation
- the availability of finance to allow activity to continue
- the health, safety and welfare of volunteers and staff.

Having identified these risks, the Society continues to take active steps to manage those risks and to reduce both the likelihood of incidents occurring and to minimise the impact, should an incident occur.

## Objectives and activities

The charitable objects of the RSPCA, set out in the RSPCA Act 1932, are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objects.

In setting the Society's strategic plan, Council identified six core requirements that are deemed to be central to the furtherance of the Society's mission. Based upon those core requirements a number of strategic objectives have been identified.

The six core requirements are:

- to pursue activities that prevent suffering and cruelty through timely interventions when animals are at risk
- to continue to generate sufficient income and maintain long-term financial security
- to recruit and retain a skilled, effective and motivated workforce, volunteer force and trustee body
- to provide a community-based network for service delivery, campaigning, advocacy and fundraising
- to retain and develop public approval and awareness
- to influence public, government and industry attitudes and behaviour to prevent suffering and promote kindness to all animals.

During the course of 2008, as the economic outlook worsened, greater emphasis was placed upon the need to ensure the long-term financial security of the Society whilst continuing to pursue those activities that prevent suffering and cruelty. The financial position of the Society is covered in detail on pages 13 to 37 and the focus in 2009 will be ensuring that the Society has sufficient resources to continue to fulfil its objectives in line with the Charity Commission's general guidance on public benefit. We review the outcomes and achievements of our objectives and activities each year, which helps us to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. In setting objectives and planning activities for the year, the charity trustees considered the Charity Commission's published public benefit guidance.



## Public benefit

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilization. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals which involves moral benefit to the human community as a whole. Whilst this public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The RSPCA's work benefits society at large, but it also provides services (e.g. subsidised veterinary treatment) aimed to help people in need with the care of their animals.

The following sections of this report on the achievements and performance of the Society describe the Society's main activities and demonstrate the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

## Achievements and performance

The analysis of activities in note 2a of the accounts represents the broad core headings of the Society's activities. Support costs are allocated across the direct charitable activities in note 2c based on the calculated use of the support departments by the direct charitable activities.

## Inspectorate

For many people the employees of the Society with whom they are most familiar are the uniformed inspectors and animal collection officers (ACO's). Their work generates media coverage either in times of crisis, when they are seen rescuing animals from horrific situations or, as has been the case in the last couple of years, rescuing people and animals from floods. In January, the third series of the popular BBC television programme *Animals 24/7* was aired, giving people another opportunity to see the breadth of work undertaken by the inspectors and ACOs, with more than a million people regularly tuning in to watch. Away from the media spotlight, these dedicated individuals spend large parts of their time working on their own, improving the lives of animals in their area. Lone working produces its own challenges from a risk perspective and the Society pays particular attention to the training and safety of these employees.

Some of this training involves specialist skills such as rope work and flood rescue work and these skills were very much in evidence in September when the biggest and most complicated animal rescue ever undertaken in Staffordshire took place over a very wet weekend. Fourteen RSPCA inspectors and officers

### Operational statistics 2008

	2008	2007
Telephone calls answered	1,098,680	1,175,469
Complaints of alleged cruelty investigated	140,575	137,245
Animals collected: rescued/signed over/seized	143,501	146,477
Welfare improvement advice dispensed	107,165	56,001
Verbal warnings issued to prevent offences being committed	5,219	3,200
<b>Cruelty statistics</b>		
Number of convictions	2,574*	2,026
Prison and suspended sentences	133	125
Community sentences	440	368
Disqualification orders imposed	1,104	861

\*This figure does not include cases where the RSPCA has assisted other prosecuting authorities. As anticipated, the creation of new and more effective enforceable offences in the Animal Welfare Act 2006 has impacted on the number of case files submitted for prosecution.

from Staffordshire Fire and Rescue saved 120 sheep stranded in flooded fields in Whittington. During the long rescue mission the exhausted flock was pulled from the water, which was six feet deep in places.

The Society's National Control Centre received more than 250 calls that weekend about animals in danger from flooding and mobilised five of its specialist flood rescue teams, with a further three teams placed on standby in case the situation deteriorated. Elsewhere in Staffordshire the RSPCA rescued a further 20 sheep, four rams and six people and their pets from the floods.

Earlier in the summer Chief Inspector Lee Hopgood received his MBE, which was awarded in the Queen's birthday honours for his outstanding services to animal welfare. Amongst other things Lee was responsible for heading up the Society's response to the 2007 summer floods and lessons learnt in those floods were put in to practice in Staffordshire.

In April six people were arrested and 14 pit-bull type dogs were seized during a series of dog-fighting raids on properties across the east of England. More than 50 police officers joined undercover and uniformed RSPCA inspectors on the raids which, as well as the dogs, uncovered treadmills, veterinary kits and dog fighting videos. All the dogs were taken into the care of the RSPCA.

Although the inspectorate is the most high profile part of the Society's workforce, during 2008 we have been examining how it can become even more effective and efficient at what it does,

not least because animal welfare is not simply a nine to five, Monday to Friday issue. The Inspectorate Futures Project (IFP) has been examining, amongst other things, the way inspectors are rostered, workload equalisation and how service is delivered across England and Wales. It has also looked at training and the creation of a new role, Animal Welfare Officer, which should enable inspectors to spend more time on the most serious cases rather than the less complex, but nevertheless time consuming, issues. The IFP remit includes a review of the vehicles used and how they are kitted out.

Despite the high profile of the inspectorate and perhaps because of the uniform and the nature of the work they undertake, many people are still surprised to learn that the RSPCA could not continue to exist without public donations, which comprise around 99 per cent of the RSPCA's funds.

## National Control Centre

The National Control Centre (NCC), with its 24 hour cruelty line – 0300 1234 999 – enables people to report a mistreated, neglected, injured or distressed animal at any time. The NCC is operated on the Society's behalf by Ventura, from a base near Doncaster and it acts as the link between the general public and the inspectorate, the Society and its branches. It receives more than one million calls a year from concerned members of the public; on average every 30 seconds someone somewhere in England and Wales contacts the RSPCA's NCC.

### Homes found, animals neutered and microchipped, treatments and humane euthanasia 2008

Rehoming/releases	Dogs	Cats	Misc	Total	2007
<b>Total:</b>	<b>15,872</b>	<b>34,727</b>	<b>37,353</b>	<b>87,952</b>	<b>87,418</b>
Animals neutered	Dogs	Cats	Misc	Total	2007
<b>Total:</b>	<b>24,455</b>	<b>56,120</b>	<b>6,530</b>	<b>87,105</b>	<b>88,157</b>
Animals microchipped	Dogs	Cats	Misc	Total	2007
<b>Total:</b>	<b>27,079</b>	<b>39,766</b>	<b>1,540</b>	<b>68,385</b>	<b>69,667</b>
Animal treatments	Out-patients	Operations		Total	2007
<b>Total:</b>	<b>205,546</b>	<b>9,111</b>		<b>214,657</b>	<b>230,868</b>
Humane euthanasia*	Dogs	Cats	Misc**	Total	2007
<b>Total:</b>	<b>8,313</b>	<b>12,329</b>	<b>39,561</b>	<b>60,203</b>	<b>66,489</b>

\*These figures include animals destroyed for medical reasons and other humane destructions. Other destructions of healthy animals only occur with great reluctance when there is no reasonable possibility of rehoming. The Society is opposed to long-term confinement of animals which cannot be rehomed as this can cause distress and suffering to the animals concerned.

\*\*This figure includes wild birds and small wild mammals such as rabbits and hedgehogs, many of which were injured in road traffic incidents. It also includes orphaned animals too young to rear or too severely injured to return to the wild.

## Prosecutions

In April 2007 the Animal Welfare Act 2006 (AWA) became law in England, shortly after it was implemented in Wales. Described as the single most important piece of animal welfare legislation for nearly 100 years, the Act places a legal obligation on owners and keepers of animals to care for them properly and its implementation continued to throw up new 'firsts' throughout 2008.

In April, the first dog-fighting related prosecution brought by the RSPCA under the new Act saw a Walsall man jailed for 18 weeks after he pleaded guilty to four charges. The 24-year-old man admitted having three pit bull terriers (a breed banned under the Dangerous Dogs Act 1991) and causing unnecessary suffering to one dog after failing to provide proper veterinary attention. He also pleaded guilty to possessing equipment adapted for training animals to fight and training animals for fighting. He was banned from keeping or being responsible for any animal for life.

There was another 'first' in September when a vet pleaded guilty to the removal of a dog's tail under the AWA. The Act made tail docking illegal in certain circumstances and the vet received a one-year conditional discharge and was ordered to pay £1,385 costs. In 2009 the Act will have been in existence for two years and the RSPCA is planning to carry out a full review and report on those two years.

To ensure that all prosecutions brought by the RSPCA are in line with best practice, the Society provides a separation and independence between the investigation and prosecution departments. Expenditure under the prosecutions heading includes the Society's prosecutions staff, external solicitors and barristers, witness costs and veterinary, boarding and related costs for animals taken into the care of the Society as a result of a case. In some instances, where large numbers of animals (especially equines) are involved, the animal welfare cost can run to tens of thousands of pounds. All these costs, at least in the first instance, are borne by public donations.

## RSPCA branches

Much of the Society's direct animal welfare is carried out through the branches. These 171 separately registered charities carry out re-homing and subsidised veterinary work in their local areas. Many have animal centres, which provide re-homing for abandoned animals as well as boarding facilities for prosecution case animals, many of which they will rehome after the case is completed.

The Society recognises the valuable support it receives from the branches in delivering its animal welfare aims and provides both financial and other support to the branches. The work of the branches is aided by the efforts of around 7,000 volunteers and the Society supports the branches by offering guidance on the recruitment and retention of those volunteers and by providing training to those volunteers.



PETER STEVENS/RSPCA PHOTOLIBRARY

RSPCA Week, held in April 2008, is the largest annual national fundraising and profile-raising week and branch volunteers turned out in their hundreds at their local Tesco stores. They collected donations of pet food and cash and nearly £300,000 was raised, all of which will be used to help animals locally. The need for that money was put into stark relief by the fact that in the first four months of 2008 RSPCA staff had rescued 2,621 abandoned animals.

Another example of the work branches undertake in their local communities is National Microchipping Month (June). This initiative, organised by the Kennel Club and supported by the RSPCA, gave pet owners an opportunity to have their pets microchipped at reduced rates at clinics throughout England and Wales. This year through special events run by the Society's branches and clinics a total of 68,385 animals were microchipped. All animals rehomed by the RSPCA are microchipped, as it is the best way of reuniting lost animals with their owners.

The benefits of microchipping were amply demonstrated by the experience of 12 year old Taz, a ginger and white cat from Leicester, who was reunited with his owner twelve months after going missing from his home. The RSPCA Animal Collection Officer who returned Taz told his delighted owner that he had been found just two miles from his home.

Anyone wishing to volunteer their services to RSPCA branches to help continue their vital animal welfare work should visit: [www.rspca.org.uk/volunteer](http://www.rspca.org.uk/volunteer) for further information.

## Animal centres

The National Society operates animal centres on 16 sites across England and Wales, the majority of which provide facilities for domestic animals, whilst two have both domestic and equine facilities.

Included in this heading are the headquarters-based support services for the centres and the computer-based rehoming system. Rolled out at the end of 2008, this new animal welfare database will enable the RSPCA animal centres to streamline acceptance, treatment and rehoming of pets. The centres will be able to showcase animals available for rehoming through a searchable online gallery, which can be found at: [www.rspca.org.uk/rehoming](http://www.rspca.org.uk/rehoming).

## Animal hospitals and clinics

The Society operates four animal hospitals – two in London, one in Birmingham and one in Manchester. In addition, there is an RSPCA companion animal clinic in South Wales and four satellite clinics in London. The hospitals and clinics treat companion animals (belonging to members of the public who cannot afford private veterinary fees) in need of preventative medicine or welfare treatments.

## Wildlife centres

The Society runs three specialist wildlife centres in England and has additional wildlife facilities at the RSPCA Mallydams Wood Education Centre.

The breadth of species dealt with by these centres covers the majority of the native mammalian species, a significant number of native and migratory bird species and many native reptiles and amphibians.

The staff at the RSPCA wildlife centres are continually striving to gain a better understanding of the casualties in their care and the factors that impact on their successful rehabilitation. The team at RSPCA Stapeley Grange Wildlife Centre in Nantwich have been carrying out ground-breaking research into the rehabilitation of orphaned bats. Using special glue that disintegrates over time they attached a 0.35g radio tag and antenna to the backs of pipistrelles treated and released by the centre. The new rehabilitation technique, involved 21 days in an outdoor flight cage and the use of ultraviolet in combination with shrubs, decomposing vegetables and fruit to attract insects to help hand-reared orphans feed naturally. Followed up by radio tracking for between five and 10 nights, the research showed that the orphans could survive independently, at least in the short term, if they received this intensive conditioning before they were released.

From April to August, the wildlife centres receive about 4,500 fledglings annually and a recent scientific study showed that birds reared in captivity can benefit from being played birdsong from their own species. Birds in the care of the wildlife centres have benefited from this research and are listening to recordings of the dawn chorus to help them learn to sing before they are released – a skill that will help the birds find a mate and defend their territory.



A male common buzzard, originally treated and released by the RSPCA West Hatch Wildlife Centre in Taunton in 1984, reappeared in January 2008, having been found less than two miles from his original release site. The bird was identified by his British Trust for Ornithology leg ring, and is thought to be one of the oldest wild-living buzzards in the UK. Sadly the bird was in a very poor state and had to be euthanised, but his discovery was hugely encouraging, providing evidence that it is possible for rehabilitated birds to live for a very long time in the wild.

## Animal welfare education

Animal welfare education includes the work of the headquarters' education department, RSPCA Mallydams Wood Education Centre near Hastings, the headquarters' information and advice team, the regional education service and the Animal Action Club for junior members. The RSPCA's remit includes a responsibility to influence public, government and industrial attitudes and behaviour to prevent animal suffering and promote kindness. The Society, therefore, continues to seek ways to improve the coverage of animal welfare matters within the education sector, focusing particularly on the National Curricula for England and Wales.

More than 15,000 teachers regularly download education resources from the Society's website, the resources being available in both English and Welsh language versions. In addition, the Society's class plans are also available via the *Times Education Supplement* website. Further details of the Society's education resources can be found by visiting the education website: [www.rspca-education.org.uk](http://www.rspca-education.org.uk).

RSPCA Mallydams Wood Education Centre continues to develop its animal welfare education programme with the youth and community sector in disadvantaged areas of Hastings and St Leonards. The RSPCA acknowledges a failure to serve this previously perceived 'hard to reach' sector – something we are working hard to change. Mallydams Wood also hosted 20 lucky Animal Action Club members who had won the opportunity to attend a fun-filled day at the centre, including a nature trail and learning about some of the animals being looked after at the centre.

During 2008 the RSPCA also worked in association with Intuitive Media which operates a closed website for schools. The activity operated for five months and was designed to improve six to 12 year old children's awareness of the issues relating to egg production. The project engaged over 9,500 children from 467 schools in 10 countries.

Thanks to the launch of a new website in 2008, budding photographers are now able to submit their entries to the RSPCA Young Photographer Awards online. Photographs and details can be uploaded in seconds, making the entry process even easier and this resulted in a record breaking number of entries. Thousands of talented youngsters entered the competition, with 11 year old Molly Armiger's photograph of a long-tailed tit, peering through her window, being announced as the winner at an awards ceremony in December. For further information visit: [www.ypa.rspca.org.uk](http://www.ypa.rspca.org.uk).

## Campaigns, media and science

The Society campaigns through its external affairs, press and publications departments. This includes European campaigning links through Eurogroup as much of the UK animal welfare legislation is agreed on a Europe basis. The scientific departments provide the science on which the campaigns can be firmly based. Long distance transport of animals for slaughter is something that the Society has campaigned against for decades and in February it joined with other members of the *Handle with Care Coalition* to launch a campaign to stop this trade. Every year thousands of millions of animals around the world travel for hours, days or even weeks, in dreadful conditions just to be slaughtered. The Society believes that the UK and Europe should be at the forefront of improving animal welfare, which is why it is supporting this campaign. The campaign aims to stop long distance transportation of live animals for slaughter globally and replace it with a meat-only trade from animals slaughtered close to the point of rearing.

The Society always welcomes new scientific evidence, but the Farm Animal Welfare Council (FAWC) reports on beak trimming and enriched cages for laying hens caused a few concerns in early 2008. These included the suggestion that the UK 2011 ban on beak trimming be lifted. Whilst the Society recognises the complex nature of hens' feather pecking and that beak trimming can reduce potential injuries, the Society believes it is essential to set a deadline to end this practice so that other ways of dealing with the problem can be explored. After submitting the Society's views and meeting with FAWC, it was heartening to learn that they intend to look at this issue again and provide ministers with more information before the 2010 deadline.

The first proposals for more than 20 years to update European legislation regulating the use of animals in research were released by the European Commission in November. The proposals contain numerous elements that the Society has lobbied hard for over many years and, if rigorously implemented, will help to ensure that the justification for using animals in experiments is more critically questioned, with more done to replace or avoid their use. They will also play a significant role in helping to reduce the suffering and improve the welfare of those laboratory animals still used.

One of the major issues being debated is on the use of primates. The European Commission's Scientific Committee on Health and Environmental Risk was charged with reviewing the need for primate research and the Committee's mandate received serious criticism from the RSPCA. Working closely with Eurogroup, the Society submitted a detailed summary of its concerns to the Commission and was pleased to see a commitment in the proposed Directive to end use of great apes and phase out the use of wild caught primates.

There is still a long way to go before the wording of the revised Directive is finalised and the improvements put into practice, but this is still a very positive step forward. The Society will be closely involved as the proposals are debated by the European Parliament and European Union (EU) member states in 2009.

The biennial meeting of the International Primate Society was held in Edinburgh in August and RSPCA scientific officers joined up with the Monkey Sanctuary Trust to draw attention to the issue of pet primates and gain support from experts to stop private ownership in the UK. As a group, primates are recognised as being highly intelligent animals with complex emotional and physical needs and capabilities, the Society believes that anyone that keeps primates as pets cannot adequately meet their needs.

In December the report of a study carried out by Bristol University on elephants in UK zoos was published. This study was jointly funded by the RSPCA, the International Fund for Animal Welfare, the Department for Environment, Food and Rural Affairs and the British and Irish Association of Zoos and Aquariums and aimed to identify how specific aspects of husbandry affect the health, welfare and reproductive success of elephants in zoos. The report revealed that the 69 elephants currently kept in UK zoos commonly suffer lameness, obesity and abnormal stereotypic behaviour linked with handling and limited living space. It confirmed the results of earlier research and the RSPCA is calling for the phasing out of elephants in zoos and an improvement to the welfare of existing zoo elephants.

A number of UK campaigns achieved success in 2008:

- A pet obesity task force to help tackle the growing number of overweight pets was launched at February's European pet obesity conference. Chaired by Mark Evans, the RSPCA's head of companion animals, its aim is to develop strategies to overcome this potentially lethal condition. Nearly 50 per cent of UK pets are overweight, leading to a variety of health problems, and the Society continues to promote its *Pets get slim* campaign to help inform the public about pet obesity. A website was launched: [www.petsgetslim.co.uk](http://www.petsgetslim.co.uk) which received over 100,000 visitors and has more than 600 pet profiles uploaded on to it.
- The RSPCA focused on the issue of status and dangerous dogs at its summer conference, held in London in June. This is the first in a annual series of conferences aimed at confronting topical animal welfare issues. The conference, opened by the minister for animal welfare, revealed a dramatic increase in the number of dog fighting calls received by the RSPCA as well as featuring dog attacks, dogs as weapons, status dogs, stray dogs and dog registration. A campaign aimed at reducing the status dogs problem is now underway and will be measured through a drop in dangerous dog and status dog incidents. The pet adoption campaign was successful at achieving a 23 per cent increase in numbers of dogs being rehomed from RSPCA centres in July and shows the link between campaigning and practical achievement.

- In August the Society took a high-profile stance on the issue of pedigree dogs following the transmission of *Pedigree Dogs Exposed* on the BBC and called for new measures to tackle the unacceptably high levels of disability, deformity and disease in these animals. The Society has become increasingly concerned about the health and welfare of pedigree dogs, including animals entered into 'best of breed' classes in dog shows such as Crufts. Despite previously staffing a stand at Crufts to promote general animal welfare issues, the Society decided not to attend the 2009 event. Following the announcement of that decision in September, a number of other charities and organisations also announced their intention not to attend. The Society wants to see emphasis moved away from pedigree dogs' appearance, so that the health, welfare and temperament of the animals are considered first and foremost.

- The RSPCA fireworks campaign was aimed at educating owners to be more aware of their animals' needs in the period around November 5th. By using radio advertisements and written materials the campaign achieved a 40 per cent year-on-year reduction of complaints into the NCC on firework-related issues. 47 per cent of people polled felt that fireworks were quieter in 2008 than in previous years.

Although dogs and cats are the highest profile companion animals, the Society continues to work for better welfare standards for all pets, illustrated by the commissioning of a study to be carried out by the University of Lincoln into the spatial needs of pet rabbits. Rabbits are amongst the most abused and neglected pets and despite being social animals they are frequently kept singly and often forgotten about and left in a hutch at the bottom of the garden. The research is intended to pave the way for further study into pet rabbit welfare.

## International

Much of the international work is carried out through the Overseas Fund and the Mabel Postle Fund. Additional information on the restricted funds is shown in notes 12 and 13 and given in the table of Purpose of Funds shown on pages 36 and 37.

In 2008 the RSPCA launched a major new report *With welfare in mind* looking at how to measure and evaluate animal welfare in developing countries and encouraging human development organisations to put animal welfare at the heart of their projects. The report was launched at the meeting of the World Organisation for Animal Health in Cairo. During September, RSPCA International started its first project linking animal welfare with improving the lives of people in Malawi, where it has set up an animal welfare organisation and initiated dog neutering and care projects.

The RSPCA worked to improve implementation and enforcement of laws for new and existing EU countries. A conference was held for meat producers in Portugal, showing the links between meat quality and animal welfare, and highlighting that good animal welfare benefits everyone. Training of abattoir staff has also started in conjunction with Lusofona University.

To become a member of the EU, countries need to ensure their animal welfare legislation is in line with that of the EU. During the year, the Society joined forces with Eurogroup and the European Commission to train officials and animal welfare groups on animal welfare laws in the European Union. Delegates from Turkey, Croatia and Macedonia attended presentations on farm animals, wildlife and the setting up of ethics committees in institutions using animals in research.

The RSPCA's work in East Asia saw the first training course run in Indonesia and progress continuing in China. The Beijing Olympics passed without any major incident, despite fears of dog and cat culls, due to careful liaison work between the RSPCA and the Chinese government. A two-day workshop, aimed at those responsible for writing the new educational curriculum in China, provided a good base to ensure that animal welfare themes will be introduced for the first time into the curriculum. Also, in April, a joint farm animal conference with the Chinese government highlighted innovative Chinese scientific work on animal welfare which should encourage both industry and government to improve their legislation and standards.

## Freedom Food

Freedom Foods Limited is a wholly owned subsidiary of the RSPCA and a summary of information on this subsidiary is included in note 16. The Freedom Food scheme encourages the adoption of RSPCA standards of animal welfare for livestock farming operations in the UK.

Awareness of the higher welfare standards for chickens received a significant boost with the screening of Channel 4's Food Season Fortnight and the associated endorsement by celebrity chefs Jamie Oliver and Hugh Fearnley-Whittingstall. Liaising with carefully targeted press campaigns following the programmes, the sale of Freedom Food-labelled free-range and organic chicken increased significantly. A subsequent poll indicated a definite change in shopping behaviour, with 73 per cent of consumers polled saying that they now buy chickens that have had a better life, with nearly three out of four believing that supermarkets should only sell higher welfare chickens. In the light of this, the RSPCA has challenged all supermarkets to stock only higher welfare chicken by 2010.

Work on pig welfare also gained momentum during the second half of the year as an updated version of the RSPCA's welfare standards for pigs was published, including significant changes that will go towards improving animal welfare at Freedom Food abattoirs. The work was undertaken in collaboration with the pig industry to develop terms used to label pig meat products, so that consumers can make an informed choice about the production systems they are supporting when they buy pork, bacon and ham. The Society is urging all the major retailers to agree to use these agreed definitions when labelling their products with terms such as free-range or outdoor reared.

## Finance

In 2008 the RSPCA operated in a climate of major reductions in the values of investments across all market sectors with governments stepping in to support the banking sector and the realisation of the predicted fall in house prices. In the latter part of the year, unemployment began to rise across all sectors along with the level of business failures, including famous high street names.

In 2007, the Society set a net expenditure budget for 2008 in order to utilise the RSPCA's surplus free reserves for charitable objectives over a five-year period. The budgetary assumptions presumed a stable investment market and no investment gains or losses.

The Society performed well against the budget set by the Society, with net expenditure slightly over budget – largely driven by the increase in prosecution and associated costs. However, adverse movements across investment markets had a major impact on the Society's investments.

## Income

In response to the latest audit practice note, the Society reviewed the treatment of income accrual in 2008. This significantly contributed to the reported increase in income of £5.8m. As predicted last year, underlying legacy income fell in the year by £6.3m. However, the change in accrual practice results in a reported increase of £2.6m. The Albekier Fund – an endowment fund – received £1.8m in 2008 from the sale of a legacy property (after an initial receipt in 2007), boosting the receipts to the Group.

Donated income improved in the year by £1.1m to £36.6m, reflecting the increased activity in door-to-door and other fundraising appeals. Other areas of incoming resource including gains on disposal of assets, investments and revenue from rehoming and boarding increased by £2.1m.

## Fundraising costs

Fundraising costs – including provisions for tax liabilities – increased in the year by £5m to £22.5m. Door-to-door marketing costs increased by £1.3m. In 2008, for the first time in several years, door-to-door fundraising met the budgeted targets. This form of fundraising has proved to be very effective in recent years. The *Home for life* program which was initiated in 2006, became well established in 2008 – marketing spend on this activity was £0.3m in 2008.

## Charitable costs

Costs in furtherance of the charity's objectives, including support costs, increased by £8.1m to £100.4m.

Veterinary and boarding fees for prosecutions increased in the year by £2.0m to £5.1m. Legal fees for prosecutions increased by £1.2m to £4.5m. These costs are a consequence of the major case load undertaken in the year. A review of boarding arrangements for case animals has been undertaken to reduce the impact in 2009, however, prosecution and associated costs are likely to remain high through into 2011. Software for the mobile data system cost £0.6m in 2008 – an increase over 2007 of £0.5m. The system is anticipated to be operational in the second half of 2009.

Expenditure by restricted funds increased by £0.9m in the year. This included a budgeted increase in the use of the Overseas Fund in response to the high value of the fund in December 2007 and payments under a restricted fund for a refurbishment of a rehoming centre in Wigan. A review of the procurement process was completed in 2008, incurring consultancy costs of £0.4m. Significant potential cost savings were identified and this work-stream is being continued, in-house, by the procurement team.

## Financial Reporting Standard 17 – Pension

In April a new defined contribution section of the pension scheme was established for new employees, the defined benefit section was closed to new entrants and the defined benefit section was altered to provide Career Average Revalued benefits. Member contributions made under both sections of the scheme are made by salary sacrifice.

The assets of the scheme are held separately from those of the Society. In 2008, the overall deficit in the scheme fell by £0.3m to £16.7m. Changing the basis of the pension schemes resulted in a benefit of £10m, shown as a reduction to costs in the SOFA. The actuarial revaluation was a loss of £12.3m. The net liability for the pension fund shortfall fell by £0.3m (see note 2i).

## Investment

At December 2008 the Society's investments were valued at £80.9m, a reduction of £42.6m on the previous year. Unrealised losses were valued at £21.6m and realised losses on disposal at £11.1m.

In the first half of 2008 all investments were transferred to the 'B' portfolio, which was established in 2006 to reduce performance volatility. The 'B' portfolio is an actively managed, multi-asset portfolio investing across a broad range of equities, bonds, property, and hedge funds. The portfolio is targeted to achieve a return of 8.5 per cent per annum over the long term and, since November 2006, this target has been achieved. However, the portfolio suffered in 2008 with the global collapse of markets. Markets are expected to remain volatile throughout 2009.

## Subsidiary undertakings

The results of RSPCA Trading Limited, Freedom Food Limited and RSPCA Properties Limited are given in note 16.

## Tangible fixed assets

The book value of the Society's fixed assets increased by £1m to £84.1m in 2008. The continued development of technology and communications, especially the Mobile Integrated Communications Equipment project, was the main element of this growth.

## Reserves policy

The reserves policy of the Society is to maintain a level of unrestricted funds, not committed or invested in tangible fixed assets (free reserves), that will enable the Society to ensure a continuity of activity and the ability to adjust, in a measured way, to any significant changes in resources.

In 2006, the Council agreed that the absolute minimum level of free reserves should be 50 per cent of the budgeted operating expenditure for the final year of the financial part of the strategic plan. In arriving at the expenditure in the strategic plan, any scheduled contributions to a deficit on the defined pension scheme are taken into account. This policy has been retained.

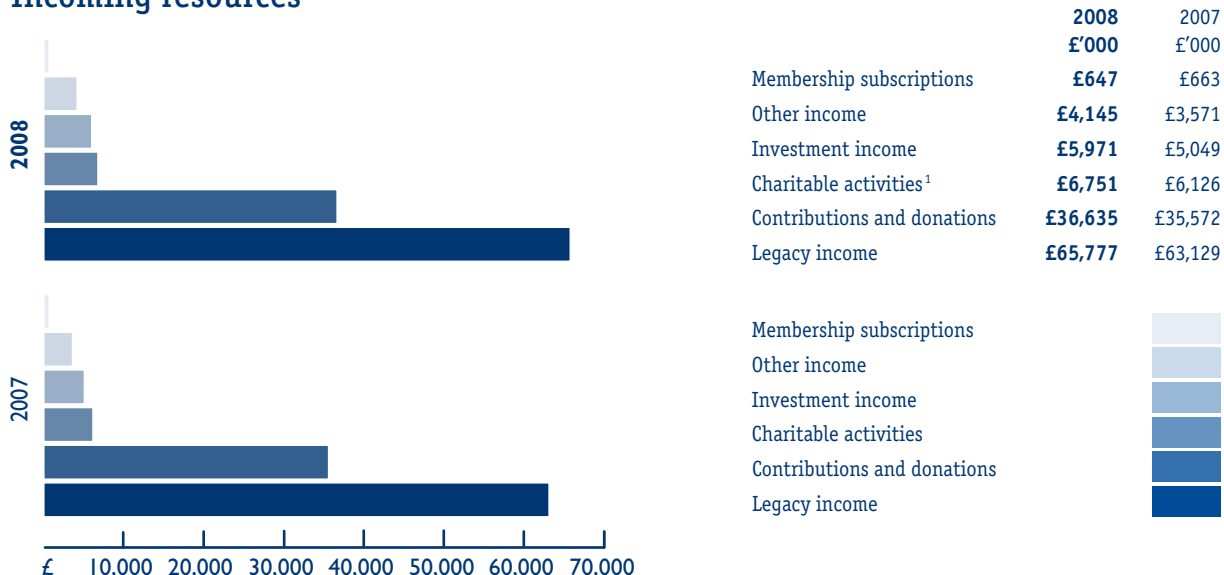
Free reserves reduced in the year due to budgeted spend on animal welfare, reduced income and losses on investments. The level of free reserves at December 2008 stood at £70.7m (2007 £108.3m).

In light of this reduction in free reserves, the Society has now revised spending plans for the period to 2012 to mitigate forecast shortfalls in the level of free reserves.

## Ethical investments and fundraising policy

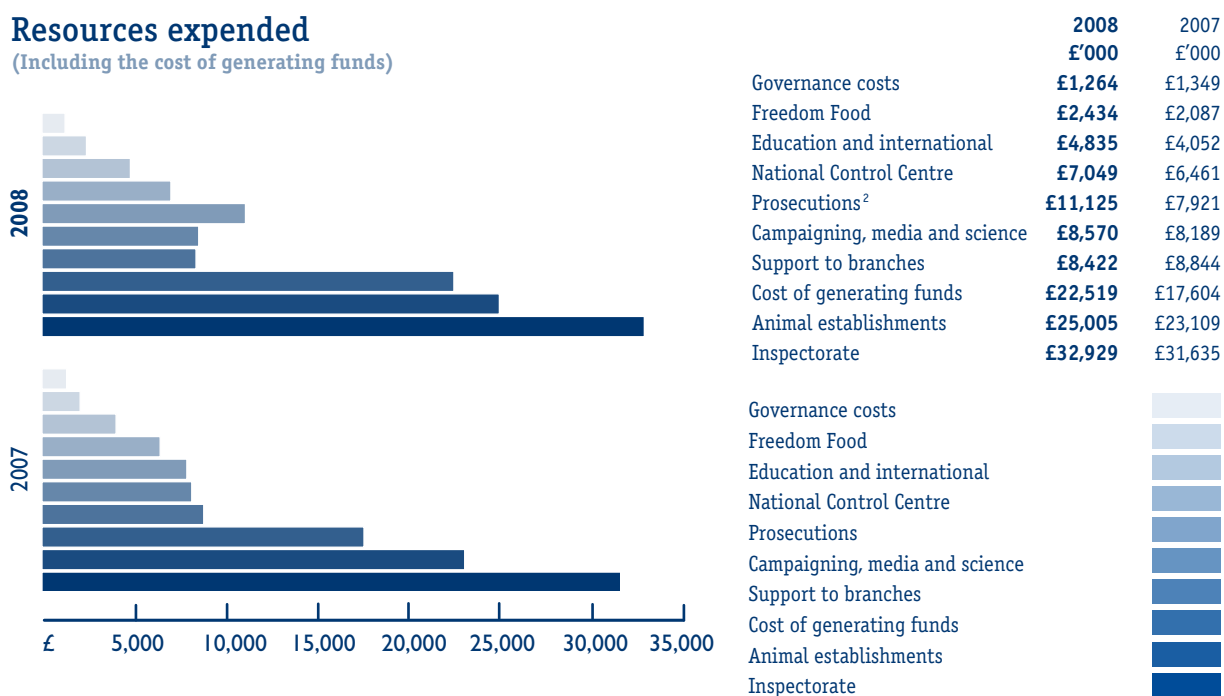
In 2006 the Society implemented an agreed ethical policy as regards investments and fundraising. The policy states that the Society will take all reasonable steps to ensure that any decisions taken in respect of its corporate investments and fundraising relationships are consistent with its animal welfare policies. The Society uses the services of external researchers to ascertain the extent to which companies are in conflict with those policies. In addition, organisations wishing to enter into commercial relations with the Society are required to respond to specific questions regarding their activities.

## Incoming resources



## Resources expended

(Including the cost of generating funds)



All costs include applicable support costs.

<sup>1</sup>Income from charitable activities includes: rehoming, boarding and veterinary income; prosecution and other costs recovered; sponsorship and advertising income; other fees and charges received; goods sold; Animal Action Club subscriptions.

<sup>2</sup>This figure includes costs for animals boarded during a prosecution.

*Daphne Harris* *M. Baker*

Daphne Harris  
Chairman, RSPCA Council

Margaret Baker  
Treasurer, RSPCA Council

29 April 2009



## Independent auditors' report to the Trustees of the RSPCA

We have audited the financial statements of the Royal Society for the Prevention of Cruelty to Animals for the year ended 31 December 2008 which comprise the consolidated statement of financial activities, the consolidated and charity balance sheets, the consolidated cash flow statement and the related notes. The financial statements have been prepared under the accounting policies set out therein.

### Respective responsibilities of trustees and auditors

The Trustees' responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Council's Responsibilities.

We have been appointed auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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. We also report to you if, in our opinion, the information given in the Trustees' Report is not consistent with the financial statements, if 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' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Our report has been prepared pursuant to the requirements of the Charities Act 1993 and for no other purpose. No person is entitled to rely on this report unless such a person is a person entitled to rely upon this report by virtue of and for the purpose of the Charities Act 1993 or has been expressly authorised to do so by our prior written consent. Save as above, we do not accept responsibility for this report to any other person or for any other purpose and we hereby expressly disclaim any and all such liability.

### 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 Group's and charitable parent'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.

### Opinion

In our opinion:

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



**BDO STOY HAYWARD LLP**  
Chartered Accountants and Registered Auditors  
Epsom, Surrey

29 April 2009

# Consolidated statement of financial activities

YEAR ENDED 31 DECEMBER 2008

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Totals 2008 £'000	Totals 2007 £'000
<b>Incoming resources from generated funds</b>						
Voluntary income	1a	96,163	4,932	1,964	103,059	99,364
■ Sale of fundraising goods		240	118	–	358	399
■ Other fees and charges receivable		2,459	12	–	2,471	2,323
■ Investment income	4d	5,461	505	5	5,971	5,049
Income from charitable activities	1b	6,751	–	–	6,751	6,126
Gain on disposal of tangible fixed assets		1,316	–	–	1,316	849
<b>Total incoming resources</b>	1c	112,390	5,567	1,969	119,926	114,110
<b>Resources expended</b>						
Costs of generating funds						
■ Fundraising and legacy marketing		22,059	45	–	22,104	17,172
■ Cost of goods sold		182	15	–	197	171
■ Investment management		213	5	–	218	161
<b>Total cost of generating funds</b>		22,454	65	–	22,519	17,504
Charitable activities to further animal welfare	2a	98,089	2,280	–	100,369	92,298
Governance costs	2f	1,264	–	–	1,264	1,449
Pension curtailments	2i	(10,062)	–	–	(10,062)	–
<b>Total resources expended</b>		111,745	2,345	–	114,090	111,251
Net incoming resources before transfers		645	3,222	1,969	5,836	2,859
Transfers between funds	12	3,574	(3,574)	–	–	–
Net incoming (outgoing) resources		4,219	(352)	1,969	5,836	2,859
<b>Other recognised (losses)/gains</b>						
Gains on revaluations and disposals of investment assets		(31,085)	(346)	(1,235)	(32,666)	2,762
Actuarial gain/(loss) on defined benefit pension scheme	2i	(12,298)	–	–	(12,298)	17,913
<b>Total other recognised gains/(losses)</b>	12	(43,383)	(346)	(1,235)	(44,964)	20,675
<b>Net movements in funds</b>		(39,164)	(698)	734	(39,128)	23,534
<b>Fund balances brought forward at 1 January</b>		187,890	7,742	4,891	200,523	176,989
<b>Fund balances carried forward at 31 December</b>	12	148,726	7,044	5,625	161,395	200,523

All amounts relate to continuing operations. All gains and losses recognised in the current and preceding financial year are included in the statement of financial activities.

## Balance sheets

YEAR ENDED 31 DECEMBER 2008

		Group		RSPCA	
		2008	2007	2008	2007
	Notes	£'000	£'000	£'000	£'000
Fixed assets					
Tangible fixed assets	3	84,125	83,169	83,969	83,002
Investments	4	80,669	123,430	80,669	123,430
Programme related investments	4c	186	100	186	100
Total fixed assets		164,980	206,699	164,824	206,532
Current assets					
Donated properties for sale		20	20	20	20
Stocks	5	255	197	161	153
Debtors	6	16,291	8,282	16,289	8,229
Cash on deposit		3,056	9,509	3,056	9,509
Cash at bank and in hand		13,532	10,256	13,444	10,179
Total current assets		33,154	28,264	32,970	28,090
Creditors					
Amounts falling due within one year	7	16,919	16,200	16,728	16,005
Net current assets		16,235	12,064	16,242	12,085
Total assets less current liabilities		181,215	218,763	181,066	218,617
Provisions for liabilities and charges	8	3,082	1,195	3,082	1,195
Net assets excluding pension liability		178,133	217,568	177,984	217,422
Defined benefit pension scheme liability	2i	16,738	17,045	16,738	17,045
Net assets including pension liability		161,395	200,523	161,246	200,377
Financed by:					
Endowment funds	12	5,625	4,891	5,625	4,891
Restricted funds	12	7,044	7,742	7,044	7,742
Unrestricted funds					
■ Designated funds	14	94,808	96,654	94,808	96,654
■ Other charitable funds		70,656	108,281	70,507	108,135
■ Non charitable trading funds		–	–	–	–
■ Pension reserve	12	(16,738)	(17,045)	(16,738)	(17,045)
Accumulated funds		161,395	200,523	161,246	200,377

The notes on pages 20 to 35 form part of these accounts.

These accounts were approved by Council and signed on its behalf by:

*Daphne Harris* *M. Baker*

Daphne Harris  
Chairman, RSPCA Council

Margaret Baker  
Treasurer, RSPCA Council

29 April 2009

# Consolidated cash flow statement

YEAR ENDED 31 DECEMBER 2008

	Notes	2008 £'000	2008 £'000	2007 £'000	2007 £'000
Net cash (outflow) from operating activities	A		(14,904)		2,555
Returns on investments					
■ Income from securities		3,783		3,271	
■ Interest received		2,188		1,816	
■ Interest paid		–		(38)	
Net cash inflow from returns on investments			5,971		5,049
Capital expenditure and financial investment					
■ Purchases of investments		(68,310)		(54,325)	
■ Additional programme related investments		(86)		(100)	
■ Purchases of tangible fixed assets		(6,940)		(7,452)	
■ Receipts from disposals of investments		78,426		51,730	
■ Repaid programme related investments		–		–	
■ Receipts from disposals of tangible fixed assets		2,666		1,969	
Net cash (outflow) from capital expenditure and financial investment			5,756		(8,178)
<b>(Decrease)/increase in cash</b>	B, C		<b>(3,177)</b>		<b>(574)</b>

## Notes to the consolidated cash flow statement

### A) Reconciliation of net incoming/(outgoing) resources to net cash inflow from operating activities

Net incoming resources before other recognised gains and losses				
■ General Fund	4,219		1,962	
■ Restricted funds, RSPCA Trading Limited, Freedom Food Limited and RSPCA Properties Limited	1,617		897	
		5,836		2,859
Gain on disposal of fixed assets		(1,316)		(849)
Investment income		(5,971)		(5,049)
Depreciation charge for the year		4,633		4,293
Legacy and donation investments received		(20)		(105)
Legacy and donation tangible fixed assets received		–		–
Decrease in donated properties for sale		–		–
(Increase) in stocks		(58)		(74)
(Increase) in debtors		(8,009)		(2,448)
Increase in creditors		719		3,890
(Decrease) in provisions		1,887		–
Adjustment for pension funding		(12,605)		38
<b>Net cash inflow from operating activities</b>			<b>(14,904)</b>	<b>2,555</b>

### B) Changes in cash during the year

Balance at 1 January	19,765		20,339
Net cash inflow	(3,177)		(574)
<b>Balance at 31 December</b>	<b>16,588</b>		<b>19,765</b>

### C) Analysis of cash as shown in the group balance sheet

	2008 £'000	2007 £'000	Change in year 2008 £'000	2007 £'000
Cash on deposit	3,056	9,509	(6,453)	1,142
Cash at bank and in hand	13,532	10,256	3,276	(1,716)
	<b>16,588</b>	<b>19,765</b>	<b>(3,177)</b>	<b>(574)</b>

# Accounting policies

YEAR ENDED 31 DECEMBER 2008

## A Basis of accounting

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments to market value, and are in accordance with the *Accounting and Reporting by Charities: a Statement of Recommended Practice (SORP 2005)* issued in February 2005, the Charities Act 1993 and applicable United Kingdom accounting standards.

The particular accounting policies adopted are described below and are consistent with previous years unless otherwise stated.

## B Consolidation

These accounts consolidate only the funds administered by the Society's headquarters and subsidiary bodies.

The Group accounts do not consolidate the results of the 171 branches of the RSPCA which are separately-registered independent charities with their own independent charity trustees and charitable objects and therefore not controlled by the Society. Branches with Council appointed trustees are however related parties.

The Society has taken advantage of the exemption contained in FRS8, Related Party Transactions, where disclosure is not required in consolidated financial statements of intragroup transactions and balances eliminated on consolidation.

Unless otherwise stated, the notes to the accounts refer to the Group and not the Society as the Society balances are not materially different.

## C Properties

The accounts follow the transitional provisions contained in FRS15, Tangible Fixed Assets. Accordingly freehold and leasehold properties, other than improvements to short leaseholds which are shown at cost, are stated at valuations made in 1997 or 1999 with subsequent additions at cost.

Properties relating to equity housing are owned by the Society, which grants a lease at a peppercorn rent to any inspector wishing to take advantage of the scheme. The inspector purchases an investment in the equity of the property and any future change in the value is shared between the Society and the inspector in proportion to their shares in the property. The inspector's share in an existing Society property or an additional investment in an equity property is treated by the Society as sale proceeds for that proportion of the property sold. Depreciation is charged on the cost of the Society's equity share of the property using a 40-year useful life. The inspector is encouraged to purchase the remaining equity owned by the Society in the property.

Unrealised losses arising on the revaluation of properties, where there is an impairment below depreciated historical cost, are shown in the statement of financial activities as resources expended. An impairment review is performed whenever the Society becomes aware that a significant event has occurred.

## D Computers and other equipment

Computers, equipment and motor vehicles, other than those on operating leases, are capitalised where they exceed £1,500 and computer software exceeding £7,500.

## E Depreciation and provision for maintenance

Provision for depreciation is made on cost or valuation in respect of:

- (i) leasehold interests in land, except those in excess of 40 years, over the terms of the leases in equal annual instalments
- (ii) completed freehold and leasehold buildings at the rate of 2.5 per cent per annum
- (iii) computers, other equipment and motor vehicles on a straight line basis over their estimated useful lives when new of between three and 10 years.

Based upon professional advice, provision is made for the estimated cost of outstanding obligated major maintenance work on the Society's leasehold properties.

## F Investments

Stocks and shares are included in the accounts at market value. Donated and legacy investment properties consist of land where development approval is being sought or the property is being held in anticipation of increased value and are held at their estimated current net realisable value. Unrealised gains and losses arising on the revaluation of investments are, together with the realised gains and losses arising on the sales of investments, shown in the consolidated statement of financial activities as other recognised gains.

## G Donated properties for sale

Such assets are stated at the lower of probate and net realisable value.

## H Taxation

As a charity, the Society benefits from various exemptions from taxation afforded by the tax legislation, and is therefore not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid, and partial recovery is also made of tax credits on UK dividend income. The Society is also able to partially recover Value Added Tax. Expenditure subject to VAT that is not recoverable by the Society is shown inclusive of the VAT.

## I Income

Incoming resources are included in the SOFA when the charity is entitled to the income and the amount can be quantified



with reasonable accuracy and there is virtual certainty of receipt. Legacies are brought into account on an accruals basis if at the year end the Society's entitlement is virtually certain and can be reliably measured. Bank interest and income from fixed interest securities is accrued. Other investment income is recognised when the Society is irreversibly entitled to it. Membership subscriptions are accounted for when received.

The Society has been informed of the existence of a number of properties in which it holds a reversionary interest. However, it is not practicable to quantify the value of such assets. Donated goods for sale are included when those goods are sold. Material donations of assets for use by the Society or services in kind are included in donations at the estimate of the gross value to the Society in accordance with paragraphs 129 to 136 of the SORP and recognised on receipt.

Legacy income received, where the will stipulates that it is for the use of a branch, is treated as income of the branch regardless of whether or not the charity number quoted in the will is that of the branch. Where a legacy is payable for use in an area, the Society's finance and resources committee will, at their discretion, make a payment to the appropriate branch or branches. Normally this is at 50 per cent of the net proceeds. In these cases the total legacy is included as income.

## J Pension costs

For the defined benefit and defined contribution pension schemes the amounts charged to operating profit are the current service costs and gains and losses on settlements and curtailments. Service costs are shown separately as part of staff costs, settlements and curtailments. Past service costs are recognised immediately in the profit and loss account if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest cost and the expected return on assets are shown as a net amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in other recognised gains and losses.

The defined pension schemes are funded, with the assets of the schemes held separately from those of the Group, in a separate trustee administered fund. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The actuarial valuation is obtained at least triennially and is updated at each balance sheet date. The resulting pension scheme asset or liability, net of the related deferred tax, is presented separately after other net assets on the face of the balance sheet.

## K Governance

Governance costs include the direct costs of administering the Society and an appropriate share of the support costs.

Further detail of the items included in governance costs are included in the notes to the accounts.

## L Support costs

Support costs represent the central services of the Society, including costs of maintaining facilities shared by all or most aspects of the Society. Support costs, net of incidental income, have been allocated across the Society's activities according to the use made of those services. Individual support cost centres assessed their workloads, which were then used as a basis to allocate costs to user activities using numbers of staff or other more appropriate bases.

Further detail of support costs is shown in notes 2c and 2d. Costs of premises occupied solely for the use of one activity are charged to that activity.

## M Costs of generating funds

Fundraising costs include the salaries and overheads of the staff who directly undertake fundraising activities plus allocated support costs.

## N Grants payable

Grants to other organisations, for animal welfare purposes and for scientific research into animal welfare matters, are accounted for on the basis of approved allocations. The value of grants approved, but still to be paid, are included in the balance sheet as current liabilities.

## O Operating leases

Rental costs under operating leases are included in total resources expended in annual instalments over the periods of the leases.

## P Fund accounting

Endowment, restricted and other restricted funds are separately disclosed.

Endowment and restricted funds are subject to specific restrictions imposed by the donor or by the nature of the appeal or grant. The Society has adopted paragraph 117 of the SORP and funds formally held as restricted are transferred to unrestricted funds (General Fund) as the original restrictions are met. Where the donor restrictions are for revenue purposes for activities normally carried out within the General Fund, transfers are made from the restricted fund to the General Fund to offset the costs as they are incurred. Further details are given in notes 12 and 13 on pages 32 and 33.

Designated funds are part of the General Fund set aside for a specific purpose by Council. Currently the only designated fund is the designated fund for fixed assets which represents the value of the Society's General Fund fixed assets and capital commitments.

# Notes to the accounts

YEAR ENDED 31 DECEMBER 2008

1 Incoming resources	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Totals 2008 £'000	Totals 2007 £'000
<b>a) Voluntary income:</b>					
■ Legacy income	60,627	3,329	1,821	65,777	63,129
■ Contributions and donations	34,889	1,603	143	36,635	35,572
■ Membership subscriptions	647	–	–	647	663
<b>Total voluntary income</b>	<b>96,163</b>	<b>4,932</b>	<b>1,964</b>	<b>103,059</b>	<b>99,364</b>
<b>b) Incoming resources from charitable activities:</b>					
■ Sale of goods	1,493	–	–	1,493	1,423
■ Animal Action Club subscriptions	157	–	–	157	199
■ Rehoming, veterinary and boarding income	3,422	–	–	3,422	3,164
■ Prosecution and other costs recovered	829	–	–	829	574
■ Other fees and charges received	850	–	–	850	766
<b>Total incoming resources from charitable activities</b>	<b>6,751</b>	<b>–</b>	<b>–</b>	<b>6,751</b>	<b>6,126</b>
<b>c) Analysis of incoming resources by activity:</b>					
■ Inspectorate	275	96	–	371	489
■ National Control Centre	123	–	–	123	200
■ Prosecutions	710	–	–	710	516
■ Support to branches	1,226	–	–	1,226	1,140
■ Animal centres	1,654	3,529	–	5,183	3,538
■ Animal hospitals and clinics	2,396	1,249	–	3,645	3,927
■ Wildlife centres	70	165	–	235	550
■ Animal welfare services support	12	7	–	19	129
■ Humane education	240	24	–	264	315
■ Campaigns, media and science	422	42	–	464	666
■ International	6	138	–	144	595
■ Freedom Food	677	–	–	677	507
■ Support activities	28	–	–	28	101
■ Governance costs income	4	–	–	4	2
<b>Total incoming resources from specific activities</b>	<b>7,843</b>	<b>5,250</b>	<b>–</b>	<b>13,093</b>	<b>12,675</b>
Other	104,547	317	1,969	106,833	101,435
<b>Total incoming resources</b>	<b>112,390</b>	<b>5,567</b>	<b>1,969</b>	<b>119,926</b>	<b>114,110</b>

2 Resources expended	Direct	Unrestricted Funds	Total	Restricted Funds	Endowment Funds	Totals 2008	Totals 2007
	£'000	Support costs £'000	£'000	£'000	£'000	£'000	£'000
<i>Resources expended include any attributable unrecoverable VAT.</i>							
<b>a) Charitable activities to further animal welfare:</b>							
■ Inspectorate	30,763	2,079	32,843	86		32,928	31,635
■ National Control Centre	6,516	533	7,049	–		7,049	6,461
■ Prosecutions	10,925	200	11,125	–		11,125	7,921
■ Support to branches	7,115	951	8,066	356		8,422	8,844
■ Animal centres	10,336	1,267	11,603	563		12,166	11,130
■ Animal hospitals and clinics	8,698	640	9,338	439		9,777	9,026
■ Wildlife centres	2,767	296	3,063	–		3,063	2,953
■ Humane education	2,666	702	3,368	–		3,368	3,120
■ Campaigns, media and science	7,532	1,033	8,565	5		8,570	8,189
■ International	562	74	636	831		1,467	932
■ Freedom Food	2,174	260	2,434	–		2,434	2,087
<b>Total direct costs of furthering animal welfare</b>	<b>90,054</b>	<b>8,035</b>	<b>98,089</b>	<b>2,280</b>	<b>–</b>	<b>100,369</b>	<b>92,298</b>
<b>b) Grants payable:</b>							
Charitable activities include the following grants payable:							
■ General support to branches and animal centres						4,049	5114
■ Campaigns, media and science						261	657
■ International						650	286
<b>Total grants payable included in charitable activities</b>						<b>4,960</b>	<b>6,057</b>
General support to branches and animal centres includes:							
■ Neutering support						331	335
■ Shared legacies						622	943
■ Shared fundraising income						2,323	2,153
■ Other						773	1,683
<b>Total general support to branches</b>						<b>4,049</b>	<b>5,114</b>

## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

### 2 Resources expended (continued)

	Notes	Totals 2008 £'000	Totals 2007 £'000
<b>c) Support and administration costs:</b>			
■ Total cost	2e	10,570	9,557
■ Cost of generating funds		(1,684)	(1,472)
■ Charitable activities	2a	(8,035)	(7,064)
■ Governance costs	2f	(851)	(1,021)
		–	–

### d) Additional analysis of resources expended:

Included in total resources expended are:

Audit	81	81
Other financial services provided in the year by the auditors	83	140
Depreciation of fixed assets used for charitable activities	4,634	4,293
Hire of equipment under operating leases	22	12
Premises rent	291	268
Other insurance excluding motors	413	439
Trustee indemnity insurance	13	18

### e) Support costs

■ Executive		323	415
■ Finance and supporter services		1,991	1,904
■ Headquarters services		1,708	1,667
■ Central information technology and communications		3,542	3,055
■ Legal		576	565
■ Human resources and training		1,283	1,221
■ Property, printing, purchasing and transport		1,147	730
<b>Total support costs</b>	2c	<b>10,570</b>	<b>9,557</b>

**2 Resources expended** (continued)

	Notes	2008 £'000	2007 £'000
<b>f) Governance costs</b>			
■ Annual report		36	34
■ Annual General Meeting		55	21
■ Council costs		145	164
■ Audit and administrative financial advice		92	138
■ Other governance costs		85	71
■ Allocated support and administration costs	2c	851	1,021
<b>Total governance costs</b>		<b>1,264</b>	<b>1,449</b>
<b>g) Employment details</b>			
Employee costs included in the consolidated statement of financial activities			
■ Salaries and wages		37,291	35,615
■ Social security costs		3,078	2,854
■ Other pension costs		6,185	7,855
		<b>46,554</b>	<b>46,324</b>
■ Temporary and agency staff costs		997	780

No remuneration is paid to the chairman of Council or other Council members. However costs are incurred on behalf of all Council members and reasonable expenses – such as travel, subsistence, telephone, postage and incidentals – are reimbursed. These costs are included in note 2c. Nil members of Council out of a total of 25 did not make claims for reimbursement in 2008 (2007 nil). In 2008 Council members were reimbursed £114,135 (2007 £97,860) and £25,179 (2007 £9,240) was paid on their behalf.

**The emoluments of higher paid staff within the following scales were:**

■ £60,000 – £69,999	9	11
■ £70,000 – £79,999	4	4
■ £80,000 – £89,999	2	2
■ £90,000 – £99,999	1	1
■ £100,000 – £109,999	1	–

All employees earning more than £60,000 in 2008 participated in the defined benefit or defined contribution pension scheme. Emoluments include salary and benefits in kind but exclude pension scheme contributions.



## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

### 2 Resources expended (continued)

Full-time equivalents	Total employees	Full-time equivalents	Total employees
2008	2008	2007	2007

#### g) Employment details (continued)

The analysis of the average number of employees by activity was as follows:

■ Inspectorate	549	572	535	555
■ National Control Centre	3	4	3	4
■ Prosecutions	16	18	15	17
■ Support to branches	46	51	37	40
■ Animal centres	246	288	251	294
■ Animal hospitals and clinics	170	186	169	183
■ Wildlife centres	61	75	60	71
■ Animal welfare service and support	43	43	44	48
■ Humane education	52	72	45	62
■ Campaigns, media and science	79	85	77	81
■ International	8	8	8	8
■ Freedom Food	23	25	21	22
■ Fundraising	48	58	34	41
■ Support and governance	161	176	154	172
<b>Total average employee numbers</b>	<b>1,505</b>	<b>1,661</b>	<b>1,453</b>	<b>1,598</b>

#### h) Voluntary income analysis

	Voluntary income generated	Cost of activity	Voluntary income generated	Cost of activity
	2008	2008	2007	2007
	£'000	£'000	£'000	£'000
Legacy marketing	65,777	2,915	63,129	2,329
Direct marketing	22,788	9,750	21,770	8,269
Door-to-door marketing	8,671	5,866	7,997	3,799
Other fundraising	8,652	3,770	9,190	2,946
<b>Total voluntary income and activities for generating funds</b>	<b>105,888</b>		<b>102,086</b>	
<b>Total cost of generating voluntary income and fundraising trading</b>		<b>22,301</b>		<b>17,343</b>

## 2 Resources expended (continued)

### i) Pensions

On the 1st April 2008 a new defined contribution section of the scheme was established for new employees. The defined benefit section was closed to new employees. The defined benefit section was altered to provide Career Average Revalued Benefits from 1 April 2008. The pension increases in payment for service after 1 April 2008 will increase by the retail prices index capped at 2.5%. In addition, member contributions made under both sections are made by salary sacrifice, except where members opt out. The assets of the scheme are held separately from those of the Society. This fund is under the control of an independent trustee company which invests in a wide range of Stock Exchange securities.

A full actuarial valuation was carried out at 31 March 2006 and updated to 31 December 2008 by a qualified actuary.

The Society contributes 16% of salary for members who have opted out of smart pensions and 22% of salary for all other members. An additional contribution of £1,000,000 p.a. is made into the scheme to reduce the current deficit.

Main financial assumptions	31 December 2008 (% p.a.)	31 December 2007 (% p.a.)
Inflation	3.0	3.4
Rate of general long-term increase in salaries	4.5	4.9
Rate of increase to pensions in payment:		
LPI 5%	2.8	3.2
LPI 2.5%	2.5	N/A
Discount rate for scheme liabilities	6.0	5.8

	Long-term rate of return expected at 31 December 2008 (% p.a.)	Value at 31 December 2008 £'000	Long-term rate of return expected at 31 December 2007 (% p.a.)	Value at 31 December 2007 £'000
Equities	7.95	76,331	7.95	97,266
Government bonds	3.7	25,321	4.5	25,010
Other	2.0	7,242	5.5	4,377
<b>Total market value of assets</b>		<b>108,894</b>		<b>126,653</b>

### Mortality assumptions

The new FRS 17 disclosure guideline requires details of the mortality tables which have been used. The '92 series tables with Medium Cohort projections have been used, with the following life expectancies from age 65.

	2008		2007	
	Male	Female	Male	Female
Retired member	22.0	24.9	22.0	24.9
Member not yet retired	22.9	25.7	22.9	25.7

## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

<b>Reconciliation to balance sheet</b>	<b>Value at 31 December 2008 (£000s)</b>	<b>Value at 31 December 2007 (£000s)</b>
Total market value of assets	108,894	126,653
Present value of scheme liabilities	125,632	143,698
Net pension asset/(liability)	(16,738)	(17,045)
<b>Analysis of amount charged to operating profit</b>	<b>For year ending 31 December 2008 (£000s)</b>	<b>For year ending 31 December 2007 (£000s)</b>
Current service cost	5,906	7,856
Past service costs	–	–
Curtailments/settlements	(10,062)	–
<b>Total operating charge</b>	<b>(4,156)</b>	<b>7,856</b>
<b>Analysis of amount credited to other finance income</b>	<b>For year ending 31 December 2008 (£000s)</b>	<b>For year ending 31 December 2007 (£000s)</b>
Expected return on pension scheme assets	9,094	8,065
Interest on pension scheme liabilities	(7,897)	(7,446)
Net return	1,197	619
<b>Analysis of amount recognised in statement of total recognised gains and losses</b>	<b>For year ending 31 December 2008 (£000s)</b>	<b>For year ending 31 December 2007 (£000s)</b>
Actual return less expected return on pension scheme assets	(30,779)	2,375
Experience gains and losses arising on the scheme liabilities	876	(1,454)
Changes in assumptions underlying the present value of the scheme liabilities	17,605	16,992
Actuarial gain recognised in STRGL	(12,298)	17,913
<b>Analysis of movement in surplus during the year</b>	<b>For year ending 31 December 2008 (£000s)</b>	<b>For year ending 31 December 2007 (£000s)</b>
Deficit in scheme at beginning of the year	(17,045)	(34,920)
Current service cost	(5,906)	(7,856)
Contributions	7,252	7,199
Past service costs	(0)	(0)
Curtailments/settlements	10,062	0
Other finance income	1,197	619
Actuarial gain (loss)	(12,298)	17,913
Deficit in scheme at end of year	(16,738)	(17,045)

<b>Reconciliation of assets during the year</b>	<b>For year ending 31 December 2008</b>	<b>For year ending 31 December 2007</b>
	<b>(£000s)</b>	<b>(£000s)</b>
Assets at beginning of period	126,653	111,075
Employer contributions	7,252	7,199
Employee contributions	437	1,596
Benefits paid	(3,362)	(3,508)
Net transfers in /(out)	(400)	(149)
Expected return on plan assets	9,094	8,065
Asset out /(under) performance	(30,779)	2,375
<b>Assets at end of year</b>	<b>108,895</b>	<b>126,653</b>

#### Expected company contributions over the next year

Over the next year RSPCA is expected to pay £6,783k in contributions into the Scheme. This is in accordance with the agreed Contribution Schedule and Recovery Plan.

<b>Reconciliation of liabilities during the year</b>	<b>For year ending 31 December 2008</b>	<b>For year ending 31 December 2007</b>
	<b>(£000s)</b>	<b>(£000s)</b>
Liabilities at beginning of period	(143,698)	(145,995)
Operating charge	4,156	(7,856)
Employee contributions	(437)	(1,596)
Interest cost	(7,897)	(7,446)
Benefits paid	3,362	3,508
Net transfers in /(out)	400	149
Actuarial gain /(loss)	18,481	15,538
<b>Liabilities at end of period</b>	<b>(125,633)</b>	<b>(143,698)</b>

<b>History of experience gains and losses</b>	<b>For year ending 31 December 2008</b>	<b>For year ending 31 December 2007</b>
	<b>(£000s)</b>	<b>(£000s)</b>
Difference between expected and actual return on scheme assets: Amount (£m)	(30,779)	2,375
Percentage of scheme assets	-28.3%	1.9%
Experience gains (losses) on scheme liabilities: Amount (£m)	876	(1,454)
Percentage of the present value of the scheme liabilities	0.7%	-1.0%
Total amount recognised in the STRGL: Amount (£m)	(12,298)	17,913
Percentage of the present value of the scheme liabilities	9.8%	-12.5%

## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

3 Tangible fixed assets	<i>Leasehold property</i>		<i>Freehold property</i>		Equipment	Motor vehicles	Total
	Equity housing	Other	Equity housing	Other			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>							
At 1 January 2008	139	1,304	9,813	78,971	12,223	8,861	111,311
Additions	–	–	1,237	1,497	2,449	1,757	6,940
Disposals	–	–	(814)	(425)	(330)	(1,598)	(3,167)
Transfers	–	–	150	(150)	–	–	–
At 31 December 2008	139	1,304	10,386	79,893	14,342	9,020	115,084
<b>Accumulated depreciation</b>							
At 1 January 2008	10	259	870	12,895	9,834	4,274	28,142
Released on disposals	–	–	(74)	(66)	(330)	(1,347)	(1,817)
Transfers	–	–	4	(4)	–	–	–
Charge for the year	3	29	192	1,772	1,037	1,601	4,634
At 31 December 2008	13	288	992	14,597	10,541	4,528	30,959
<b>Net book value at 31 December 2008</b>	<b>126</b>	<b>1,016</b>	<b>9,394</b>	<b>65,296</b>	<b>3,801</b>	<b>4,492</b>	<b>84,125</b>
<b>Net book value at 31 December 2007</b>	<b>129</b>	<b>1,045</b>	<b>8,943</b>	<b>66,076</b>	<b>2,389</b>	<b>4,587</b>	<b>83,169</b>
<b>Properties shown at valuation</b>							
Value included in balance sheet	–	1,025	2,068	33,436	–	–	36,529
Original cost on acquisition	–	721	1,730	22,680	–	–	25,131
The net book value represents fixed assets used for:							
<b>Direct charitable purposes</b>							
■ Inspectorate	126	333	9,348	6,712	1,366	3,501	21,386
■ National Control Centre	–	–	–	–	–	–	–
■ Prosecutions	–	–	46	180	–	6	232
■ Support to branches	–	–	–	–	13	200	213
■ Animal centres	–	375	–	30,328	401	136	31,240
■ Animal hospitals and clinics	–	161	–	6,087	97	78	6,423
■ Wildlife centres	–	–	–	3,178	19	8	3,205
■ Animal welfare services support	–	147	–	1,531	884	100	2,662
■ Humane education	–	–	–	2,021	10	27	2,058
■ Campaigns, media and science	–	–	–	–	89	167	256
■ Freedom Food	–	–	–	–	28	128	156
	126	1,016	9,394	50,037	2,907	4,351	67,831
<b>Other purposes</b>							
■ Fundraising and publicity	–	–	–	227	45	17	289
■ Administration and support	–	–	–	15,032	849	124	16,005
	126	1,016	9,394	65,296	3,801	4,492	84,125

All tangible fixed assets are held totally or mainly for charitable purposes. Equipment includes assets costing £5,600 (2007 £5,600) held under finance leases. The accumulated depreciation on these assets is £3,348 (2007 £2,232).

### 3 Tangible fixed assets (continued)

Included in freehold property other are properties in course of construction costing £1,169,000 (2007 £1,449,000).

Included in leasehold property other are properties in course of construction costing £Nil (2007 £Nil).

The total value of inspectors' contributions to equity housing as at 31 December 2008 was £8,041,000 (2007 £7,651,000).

The cost value of contributions at 31 December 2008 was £7,842,000 (2007 £7,489,000). Should an inspector leave the scheme, the Society has an obligation to refund the inspector's share in the value of the related property at the time. It is intended that any Society obligation will be funded by the proceeds from the sale of the property.

Included in freehold and leasehold property other and freehold equity housing are houses currently occupied by pensioners of the Society. The relevant net book value at the balance sheet date comprises:

	<i>Leasehold property</i>		<i>Freehold property</i>	
	<b>Equity housing</b>	<b>Other</b>	<b>Equity housing</b>	<b>Other</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Net book value				
<b>At 31 December 2008</b>	<b>–</b>	<b>280</b>	<b>703</b>	<b>5,277</b>
At 31 December 2007	–	286	719	5,384
			<b>2008</b>	<b>2007</b>
			<b>£'000</b>	<b>£'000</b>
<b>4 Investments</b>				
<b>a) Analysis of movements in the year</b>				
Market value at 1 January			<b>123,430</b>	117,968
Add acquisitions at cost			<b>68,310</b>	54,325
Add legacies and donated investments received			<b>20</b>	105
Less disposals at book value			<b>(89,927)</b>	(51,503)
Net (losses)/gains on revaluation at 31 December 2007			<b>(21,164)</b>	2,535
<b>Market value at 31 December</b>			<b>80,669</b>	123,430
<b>Cost at 31 December</b>			<b>99,700</b>	109,707
<b>b) Analysis of investments held at 31 December</b>				
Listed investments:				
■ Properties Trust – UK			<b>9,436</b>	8,461
■ Equity shares – UK			<b>30,127</b>	58,800
■ Government and corporation stocks including unit trusts – UK			<b>14,712</b>	6,574
■ Unit trusts – fixed interest			<b>1,843</b>	8,123
■ Unit trusts – UK equity			<b>4,473</b>	6,227
■ Unit trusts – overseas equity			<b>9,937</b>	26,393
■ Alternative investments			<b>9,727</b>	8,413
<b>Total listed securities</b>			<b>80,255</b>	122,991
Unlisted securities:				
Investment properties (legacy and donated)			<b>406</b>	431
■ Other			<b>8</b>	8
<b>Total investments at market value</b>			<b>80,669</b>	123,430



## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

4 Investments (continued)	Notes	2008 £'000	2007 £'000
<b>c) Programme related investments</b>			
Loans to branches less provisions		186	100
All investments are managed by Schroder Investment Management (UK) Limited other than the funds of the MT & VL Wythe Charitable Trust, the donated and legacy investment property and the reversionary interest.			
<b>d) Investment income</b>			
Listed investments:			
■ Properties – UK		437	246
■ Equity shares – UK		1,937	2,044
■ Government and corporation stocks including unit trusts – UK		132	493
■ Unit trusts – UK equity		830	237
■ Unit trusts – overseas equity		446	251
Total listed securities		3,782	3,271
Bank and other interest (net)		992	1,159
Total listed securities and interest		4,774	4,430
Interest awarded			–
Net return on pension scheme assets		1,197	619
<b>Total investment income</b>		<b>5,971</b>	<b>5,049</b>
<b>5 Stocks</b>		<b>£'000</b>	<b>£'000</b>
Fundraising goods, uniforms, field equipment, maintenance, publications and catering		255	197
<b>6 Debtors</b>			
Income tax and VAT recoverable		1,228	974
Prepayments		1,312	1,034
Accrued income		12,910	5,101
Other debtors		841	1,173
		<b>16,291</b>	<b>8,282</b>
Included in the debtors relating to RSPCA shown on the balance sheet are £706,000 (2007 £626,000) relating to RSPCA Trading Limited less provisions of £140,000 (2007 £140,000) for losses (note 16), £152,000 (2007 £100,000) relating to Freedom Food Limited and £Nil relating to RSPCA Properties Limited (2007 £Nil).			
<b>7 Creditors</b>			
Amounts falling due within one year:			
Trade creditors and accruals		8,974	7,901
PAYE taxes and social security		1,221	1,249
Branches		4,253	4,360
Other creditors		2,057	2,192
Deferred income		414	498
		<b>16,919</b>	<b>16,200</b>

Deferred income is utilised within the following year.

**8 Provisions for liabilities and charges**

	At 1 January 2008	Charged to Statement of Financial Activities	Utilised	At 31 December 2008
	£'000	£'000	£'000	£'000
Commercial premises maintenance provision	50	–	–	50
Taxation provision	1,145	2,002	(115)	3,032
	<b>1,195</b>	<b>2,002</b>	<b>(115)</b>	<b>3,082</b>

Provision has been made for the additional VAT costs the Society will face in the future arising from the treatment of VAT on the purchase of the headquarters building. This has been discounted for interest to reflect the period over which payments will be made. The additional cost has been added to the original cost of acquiring the headquarters building. In 2007 changes were made to the period over which the Society has to account for this VAT, resulting in an increase to this provision.

Provision has been made for potential gift aid liabilities.

**9 Capital commitments**

	2008	2007
	£'000	£'000
<b>At 31 December 2008, the group had the following capital commitments:</b>		
Contracted	<b>1,592</b>	3,478
Authorised but not contracted	<b>9,981</b>	10,904

Included in contracted capital commitments are amounts of £1,068,000 (2007 £3,191,000) relating to assets in the course of construction.

**10 Contingent liabilities and assets**

The Society is the legal tenant for 21 properties where the beneficial tenant is an RSPCA branch. In the event of the financial failure of the beneficial tenant the Society would be obliged to continue the tenancy. It is impractical to determine the potential net cost to the Society. Following the decision in the High Court in a case brought by The Children's Society, the Society has made a claim for refund of VAT disallowed in previous years on fundraising and other costs. Pending acceptance of the Society's full claim by HMRC credit has been taken only for sums received.

**11 Trusteeships**

Headquarters holds property title deeds and investments as custodian trustee for certain branches.

## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

12 Analysis of movement of funds	Balance as reported 1 January 2008 £'000	Incoming Resources £'000	Outgoing Resources £'000	Transfers between funds £'000	Other recognised Gains/ (Losses) £'000	Balance 31 December 2008 £'000
<b>Endowment funds</b>						
Bowmer Fund	250	5	–	–	(48)	207
The A & D Simpson Fund	1,226	143	–	–	(231)	1,138
Wyndham Cottle Charity – capital fund	1,588	–	–	–	(311)	1,277
MT & VL Wythe Charitable Trust	850	–	–	–	(185)	665
Albekier Fund	16	1,801	–	–	(268)	1,549
Other permanent endowment funds	961	20	–	–	(192)	789
<b>Total endowment funds</b>	<b>4,891</b>	<b>1,969</b>	<b>–</b>	<b>–</b>	<b>(1,235)</b>	<b>5,625</b>
<b>Restricted funds</b>						
Animal centres – capital funds	846	243	(406)	(9)	–	674
Animal centres – support funds	150	14	(26)	(4)	–	134
Animal Help Fund	517	–	(7)	–	–	510
Animal hospitals and clinics – support funds	1,060	378	(143)	(140)	–	1,155
Birmingham Fund	355	198	(44)	(153)	(1)	355
Endowment funds – income funds	(5)	78	(43)	(35)	–	(5)
Inspectorate activities – support funds	28	7	(16)	–	–	19
K M Richardson Fund	376	19	–	–	–	395
Neutering funds	82	53	(80)	25	–	80
Overseas Funds	1,679	138	(835)	–	(242)	740
Pit Ponies Protection Society fund	550	19	–	(50)	(103)	416
Regional funds	784	717	(630)	18	–	889
Tubney Grant Fund	(82)	14	(1)	–	–	(69)
Wyndham Cottle Charity – income fund	337	61	(2)	(59)	–	337
Miscellaneous restricted income funds	1,065	3,551	(60)	(3,158)	–	1,398
Others	–	77	(52)	(9)	–	16
<b>Total restricted funds</b>	<b>7,742</b>	<b>5,567</b>	<b>(2,345)</b>	<b>(3,574)</b>	<b>(346)</b>	<b>7,044</b>
<b>Unrestricted funds</b>						
General Fund	204,789	109,408	(120,888)	3,091	(31,085)	165,315
RSPCA Properties Limited	–	–	–	–	–	–
RSPCA Trading Limited	–	1,108	(155)	(953)	–	–
Freedom Food Limited	146	677	(2,110)	1,436	–	149
<b>Total unrestricted funds</b>	<b>204,935</b>	<b>111,193</b>	<b>(123,153)</b>	<b>3,574</b>	<b>(31,085)</b>	<b>165,464</b>
Pension reserve	(17,045)	1,197	11,408	–	(12,298)	(16,738)
<b>Total group funds</b>	<b>200,523</b>	<b>119,926</b>	<b>(114,090)</b>	<b>–</b>	<b>(44,964)</b>	<b>161,395</b>

Further detail on the purpose and usage of the endowment and restricted funds is shown on pages 36 and 37.

Where the Society receives restricted income relating to an activity carried out within the General Fund, the income is allocated to the relevant restricted fund and a transfer made from that fund to reimburse the General Fund as expenditure is incurred.

13 Analysis of group net assets	Tangible Fixed Assets £'000	Investments £'000	Inter-fund Balances £'000	Current Assets £'000	Current Liabilities £'000	Provisions Scheme £'000	Pension Net Liability £'000	Total Assets £'000
<b>As at 31 December 2008</b>								
<b>Endowment funds</b>								
Bowmer Fund	–	194	1	12	–	–	–	207
The A & D Simpson Fund	–	857	11	270	–	–	–	1,138
Wyndham Cottle Charity – capital fund	–	1,138	(6)	146	–	–	–	1,278
MT & VL Wythe Charitable Trust	–	622	10	33	–	–	–	665
Albekier Fund	–	1,273	262	14	–	–	–	1,549
Other permanent endowment funds	–	740	11	37	–	–	–	788
<b>Total endowment funds</b>	<b>–</b>	<b>4,824</b>	<b>289</b>	<b>512</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5,625</b>
<b>Restricted funds</b>								
Animal centres – capital funds	10	–	664	–	–	–	–	674
Animal centres – support funds	–	–	130	4	–	–	–	134
Animal Help Fund	510	–	–	–	–	–	–	510
Animal hospitals and clinics – support funds	–	–	1,155	–	–	–	–	1,155
Birmingham Fund	–	2	265	88	–	–	–	355
Endowment funds – income funds	–	–	(13)	5	1	–	–	(7)
Inspectorate activities – support funds	–	–	28	–	–	–	–	28
K M Richardson Fund	–	–	394	–	–	–	–	394
Neutering funds	47	–	33	–	–	–	–	80
Overseas funds	–	874	(269)	165	(30)	–	–	740
Pit Ponies Protection Society	–	348	–	68	–	–	–	416
Regional funds	24	–	863	–	2	–	–	889
Tubney Grant Fund	–	–	51	–	(120)	–	–	(69)
Wyndham Cottle Charity – income fund	90	–	240	7	–	–	–	337
Miscellaneous restricted income funds	–	–	1,389	–	–	–	–	1,389
Others	4	–	15	–	–	–	–	19
<b>Total restricted funds</b>	<b>685</b>	<b>1,224</b>	<b>4,945</b>	<b>337</b>	<b>(147)</b>	<b>–</b>	<b>–</b>	<b>7,044</b>
<b>Unrestricted funds</b>	<b>83,284</b>	<b>74,807</b>	<b>(4,517)</b>	<b>31,401</b>	<b>(16,579)</b>	<b>(3,082)</b>	<b>–</b>	<b>165,314</b>
General Fund	–	–	–	–	–	–	–	–
RSPCA Trading Limited	–	–	(565)	633	(67)	–	–	1
Freedom Food Limited	156	–	(152)	271	(126)	–	–	149
<b>Total unrestricted funds</b>	<b>83,440</b>	<b>74,807</b>	<b>(5,234)</b>	<b>32,305</b>	<b>(16,772)</b>	<b>(3,082)</b>	<b>–</b>	<b>165,464</b>
<b>Pension scheme liability</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(16,738)</b>	<b>(16,738)</b>
<b>Total group funds</b>	<b>84,125</b>	<b>80,855</b>	<b>–</b>	<b>33,154</b>	<b>(16,919)</b>	<b>(3,082)</b>	<b>(16,738)</b>	<b>161,395</b>

## Notes to the accounts (continued)

YEAR ENDED 31 DECEMBER 2008

<b>14 Designated fund movements</b>	<b>At 1 January 2008</b>	<b>Additional Approved</b>	<b>Not required</b>	<b>Depreciation and Disposals</b>	<b>Revenue Spend</b>	<b>At 31 December 2008</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Tangible Fixed Assets Fund</b>	<b>£96,654</b>	<b>£5,104</b>	<b>(1,051)</b>	<b>(5,861)</b>	<b>(38)</b>	<b>(94,808)</b>

The Tangible Fixed Asset Fund represents the actual net book value of tangible fixed assets within the General Fund, plus capital commitments for which funding is not held within restricted funds.

### 15 Movement of resources held for third parties

During 2008 the Society received £7.41m (2007 £5.52m) in legacies payable to branches. These are not shown in the Statement of Financial Activities. The sums received are paid to branches as soon as the recipient branch has been identified.

### 16 Subsidiary company undertakings

#### a) RSPCA Trading Limited

Since 1991 this company has been used for direct sales, royalties and special events. The issued share capital is owned by RSPCA and all potentially taxable profits, after recovery of available losses, are transferred to the RSPCA by Gift Aid.

#### b) Freedom Food Limited

Freedom Food Limited, a wholly-owned subsidiary of the RSPCA, is being used by the Society for the encouragement of the adoption of RSPCA-approved standards of animal welfare of livestock farming operations in the UK.

#### c) RSPCA Properties Limited

Commenced trading in 2001 to undertake certain major property developments on behalf of the Society. At December 2008 all projects it had undertaken were complete.

16 Subsidiary company undertakings (continued)	RSPCA Trading Limited		Freedom Food Limited		RSPCA Properties Limited	
	2008	2007	2008	2007	2008	2007
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Incoming resources</b>						
Voluntary income	–	–	1	17	–	–
Income from charitable activities	–	–	669	480	–	–
Income from fundraising, support and administration activities						
■ Sale of goods	155	166	7	10	–	28
■ Other fees and charges received	951	828	–	–	–	–
Interest received	2	1	–	–	–	–
<b>Total incoming resources</b>	<b>1,108</b>	<b>995</b>	<b>677</b>	<b>507</b>	<b>–</b>	<b>28</b>
<b>Resources expended</b>						
Costs of generating funds						
■ Fundraising and legacy marketing	27	37	–	–	–	–
■ Cost of goods sold	128	124	–	–	–	28
<b>Total costs of generating funds</b>	<b>155</b>	<b>161</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>28</b>
Charitable costs to further animal welfare	–	–	2,103	1,889	–	–
Governance costs	–	10	8	7	–	–
<b>Total outgoing resources</b>	<b>155</b>	<b>171</b>	<b>2,111</b>	<b>1,896</b>	<b>–</b>	<b>28</b>
Net incoming (outgoing) resources before transfers	<b>953</b>	<b>824</b>	<b>(1,434)</b>	<b>(1,389)</b>	<b>–</b>	<b>–</b>
Transfers						
Gift Aid payable	(901)	(883)	–	–	–	–
Grant from RSPCA	–	–	1,437	1,517	–	–
Net incoming (outgoing) resources	<b>52</b>	<b>(59)</b>	<b>3</b>	<b>128</b>	<b>–</b>	<b>–</b>
Fund balances brought forward at 1 January	<b>(140)</b>	<b>(81)</b>	<b>146</b>	<b>18</b>	<b>–</b>	<b>–</b>
Fund balances carried forward at 31 December	<b>(88)</b>	<b>(140)</b>	<b>149</b>	<b>146</b>	<b>–</b>	<b>–</b>
Losses provided for in the General Fund	–	81	–	–	–	–
Net reserves at 31 December	<b>(88)</b>	<b>(59)</b>	<b>149</b>	<b>146</b>	<b>–</b>	<b>–</b>

### 17 Major legacies notified

As at 31 December 2008 the Society had been notified of three (2007 three) material legacies with an estimated value of £2.5m (2007 £1.86m). Interim payments of £0.9m had been received.

### 18 Related parties

In 2007 the Extraordinary Grants award panel allocated £50,000 to Derby and District branch for urgent refurbishment needs. As at December 2008, the money was held in abeyance pending application approval. This branch has Council-appointed trustees.



## Purpose of funds

### Endowment funds

#### Bowmer Fund

The terms of this fund require that 50 per cent of the income is reinvested to provide an increase of income over time. The balance of the income is for general purposes.

#### The A & D Simpson Fund

Income from this fund is shared between the Society's Harmsworth and Putney Hospitals, the Society's Kilburn Clinic and the Mayhew Home. A property forming part of this fund has been sold in 2008.

#### Wyndham Cottle Charity

Following the transfer of the activities supported by this fund to the Gonsal Farm Equine Centre, the former property was sold. The proceeds together with the then existing investments are invested to provide the income to support the ongoing activities of the fund.

#### MT & VL Wythe Charitable Trust

The assets of this fund have added to the Society's funds in 2006. The trust is in course of registration. The income from this fund is shared equally between the Society, The Peoples Dispensary for Sick Animals and The Blue Cross.

#### Albekier Fund

The Society received the principle part of this legacy, £1.8m. This will be used for certain rebuilding costs at RSPCA Southall Cattery and towards the costs at the cattery and the RSPCA's neutering scheme in London.

### Restricted funds

The restricted funds of the group comprise the unexpended balances of donations, bequests and grants held on trust to be applied for specific purposes.

#### Animal centre capital funds

These funds represent legacies or donations received towards capital projects at headquarter's animal centres. On completion of the project, the completed asset is transferred to the General Fund. For smaller projects or where the project is coming only partially from these restricted funds, a transfer is made to meet the costs as they are incurred. The balance at 31 December 2008 includes balances relating to the Hardy & Higbee legacies for improvements at the Hants & Dorset Animal Centre, Ashley Heath, the Corke Legacy Fund for improvements at Gonsal Farm, The Alleyne Berry Trust for improvements at RSPCA Birmingham Animal Centre,

and the Mildred Patricia Whitehead Fund for a new facility at RSPCA Great Ayton Animal Centre. Also included is the North West Animal Centre Fund where the original donor branch is seeking to change to the original donor terms.

#### Animal centre support funds

The animal centre support funds are sums received where the income received can be used for both capital and revenue projects. This heading includes the Hants and Dorset Animal Centre Friends and the Baylis Neutering Fund also relating to Ashley Heath. Funds provided to meet the running costs of the Felledge cattery have been consumed.

#### Animal Help Fund

This fund holds the freehold property of the Society's animal centre at Southall. The balance of the funds arising from the sale of excess land at Southall was used in contributing to the running costs of the animal centre. These running costs are now met from the General Fund.

#### Animal hospital and clinic support funds

These funds include sums from friends groups or local branches and provide support for capital and revenue projects at RSPCA Harmsworth Animal Hospital, RSPCA Putney Animal Hospital and at the Merthyr Tydfil clinic.

#### Animal Welfare Bill Campaigning Fund

Funds were raised directly to fund additional campaigning for the introduction of the Animal Welfare Bill and initial additional costs resulting from the Animal Welfare Act. All income received has been used.

#### Birmingham Fund

The Society took over the activities of the RSPCA Birmingham Branch with the aim of developing a replacement Birmingham animal centre in tandem with the replacement of the existing Society-run animal hospital. The branch donated all of its net assets to the Society for the benefit of animal welfare in Birmingham and these are being retained to meet capital expenditure associated with the animal centre. Ongoing income generated by the branch assets and specific income from fundraising is being used to off-set the cost of running the animal centre.

#### Endowment funds income accounts

Income from the A & D Simpson Fund and MT & VL Wythe Charitable Trust is shared with third parties and accounted for under this heading.

## Inspectorate activities support funds

This heading includes the Anti Dog-fight fund, the Kathlyn Angell Legacy Fund to fund investigations relating to horses sent abroad for slaughter, and funds received to support the inspectorate activities at the Appleby Fair.

## K M Richardson Fund – for the training of working dogs

Currently the Society has limited involvement with working dogs. The Society has obtained agreement from the Charity Commission to utilise this fund for investigation into the needs of retired Greyhounds.

## Neutering funds

These consist of the Dilys Graham Legacy Bequest Fund for the RSPCA Greater Manchester Animal Hospital-based capture and neutering of wild cats, the South East RSPCA Branches Neutering Initiative and the G.M.A.H Neutering Unit funded by RSPCA Cheshire and Altringham Branch.

## Overseas funds

Income on the Overseas Fund is used to provide assistance for animal welfare overseas. This heading also includes a small donation for animal welfare work in Iraq and will be used when it is safe to do so. The Mabel Postle Fund – a legacy for the overseas work of the Society is administered alongside the Overseas Fund and used for overseas emergencies.

## Pit Ponies Protection Society

These funds are to be used for the protection of equines with particular regard to the needs of working horses. The fund made a substantial contribution to providing the new equine facilities at Gonsal Farm and now contributes to the upkeep of equines located at that establishment.

## Regional funds

These comprise 10 separate funds to be used for regional purposes. The funds are hybrid and include restricted and designated elements. Additional disclosure has been provided by their classification as restricted.

## The Tubney Grant Fund

The Tubney Charitable Trust is providing funding to a project aiming to work with the commercial duck farming industry to deliver a significant welfare improvement for ducks. At 31 December 2008 full provision had been made for grants payable approved by the Society, anticipating that further income will be received before these grants are paid.

## Wyndham Cottle Charity – Income Fund

This fund is used for retired equines. The main remaining tangible fixed asset of this fund is the retirement home of the former Wyndham Cottle animal centre manager. Excess income from the endowment fund is used to support equines at Gonsal Farm.

## Miscellaneous restricted income funds

Donations and legacies received for specific aspects of the Society's operations. The balance represents projects still to be completed at the year-end or the excess of restricted income over current net expenditure.

# Principal addresses

## Principal addresses

Royal Society for the Prevention of Cruelty to Animals  
Wilberforce Way  
Southwater  
Horsham  
West Sussex RH13 9RS

## Bankers

Coutts & Co  
Commercial Banking  
440 Strand  
London WC2R 0QS

## Investment advisers

Schroder Investment Management (UK) Limited  
31 Gresham Street  
London EC2V 7QA

## Independent auditors

BDO Stoy Hayward LLP  
Chartered Accountants  
Emerald House  
East Street  
Epsom  
Surrey KT17 1HS

## Pension advisers

Xafinity Consulting Limited  
Xafinity House  
42/62 Greyfriars Road  
Reading  
Berkshire RG1 1NN

## RSPCA Council members

### Council Officers

(Appointed for one year from 2 July 2008)

#### Chairman

Mrs Daphne Harris  
*Member for the South East*<sup>1 2 3 4 5 6 9</sup>

#### Vice Chairman

Mr Michael Tomlinson  
*Member for East Central*<sup>1 2 3 4 5 6 7 8 9</sup>

#### Treasurer

\* Mrs Margaret Baker<sup>1 2 3 4 5 6 7 9</sup>

#### Deputy Treasurer

Mr Tim Bray FCA  
*Member for Yorkshire and the North East*<sup>1 2 3 4 5 6 9</sup>

Council officers are appointed at the first meeting of Council after the Society's AGM and retire at the conclusion of the next AGM.

### Council members

Who served during 2008

\* Mrs Kathryn Airey FRSA<sup>2</sup>

Mr Alan Anyon  
*Member for London*<sup>1 2 3 6 8</sup>  
(to 28 June 2008)

Mr Bob Baylis  
*Member for the East*<sup>1 2 3 4 6</sup>

Mrs Kay Bluett  
*Member for the South West*<sup>1 2 3</sup>

\* Mr David Canavan<sup>2</sup>  
(to 28 June 2008)

Mr Paul Draycott  
*Member for the North West*<sup>2</sup>  
(from 28 June 2008)

\* Mrs Barbara Gardner  
BA (Hons) FCA<sup>1 3 4 6</sup>  
(from 28 June 2008)

\* Mr David Hinchcliffe<sup>2 3</sup>

■ Ms Sally Hyman  
*Member for Cymru Wales*<sup>2 3</sup>

\* Mr Raymond Ings<sup>3 4</sup>  
Mr Ken Instone  
*Member for South Central*<sup>2 3 7</sup>

Mrs Allie Kelly  
*Member for West Central*<sup>2</sup>

\* Mr David Mawson<sup>2 3 5</sup>  
Mr Ian McIlveen BA  
*Member for the North West*<sup>1 2 3 4 5 6 9</sup>  
(to 28 June 2008)

\* Mrs Sally Phillips<sup>2 3 4</sup>

\* Mr Joseph Piccioni<sup>1 2 3 4</sup>

\* Dr Richard D Ryder<sup>1 2 3 4 5</sup>

\* Mrs Patricia Slinn<sup>2 4</sup>

● Ms Jill Thompson  
*Member for London*<sup>2 5</sup>

\* Mrs Christina Tomlinson<sup>3 4</sup>  
(from 28 June 2008)

\* Mrs Elly Unmack MA<sup>2 3 4 7</sup>

\* Ms Angela Walder<sup>3 4</sup>

\* Mrs Anne Wignall BA FRSA<sup>1 2 3 4 5 6 7 9</sup>

\* National members

■ Resigned from Council 28 August 2008, re-elected 21 November 2008.

● National member to 28 June 2008, member for London from 28 June 2008.

### Patron

Her Majesty The Queen

### Vice-patron

His Grace The Archbishop of Canterbury

### Vice-presidents

Mr Norman Baker MP

Mr Ian Cawsey MP

Mrs Angela Cope OBE

The Baroness Fookes of Plymouth DBE DL

Jill, Duchess of Hamilton

Dr Bill Jordan OBE PhD MVSc BSc MRCVS MIBiol

Mr Lou Leather MSc FCIEH DMA DipEH

Dr Caroline Lucas MEP

The Rt Hon Elliot Morley MP

Mrs Sheila Parness

Sir Patrick Moore CBE FRS

Mr Harbinder Singh Rana

Mr Julian Richer Hon DBA

Professor Peter Singer

Professor Sir Colin Spedding CBE MSc PhD DSc CBiol HonFIBiol FIHort FRAGS Hon Assoc RCVS HonDSc (Reading)

The Rt Revd Dominic Walker OGS

The Rt Hon Ann Widdecombe MP

### Staff directors

#### Chief Executive

Mark Watts FCA  
(from 20.2.08)

#### Director of Animal Welfare Promotion

John Rolls BA MA

#### Director of Animal Welfare Services

Nigel Yeo MA (Cantab)

#### Director of Corporate Services

Huw Davies BSc FCCA  
(from 30.6.08)

#### Director of Human Resources

Brian Millar BA Chartered FCIPD FRSA

The Rules of the Society empower the Council to appoint Committees of Council and entrust to such Committees such powers and duties as the Council sees fit. During 2008 Council Members have served as indicated for some or all of that year on committees of Council or the boards of directors of subsidiary companies of the RSPCA.

The Officers of Council are ex-officio members of all committees.

- 1 Finance and resources committee
- 2 Animal welfare services committee
- 3 Public affairs, international, campaigns and education committee
- 4 Scientific, technical and academic committee
- 5 Membership committee
- 6 Investment committee
- 7 Freedom Food Limited board
- 8 RSPCA Properties Limited board
- 9 RSPCA Trading Limited board

## How you can support the RSPCA

**Your generosity means we can plan ahead effectively and decide how to use our resources to continue our vital work of promoting kindness and preventing cruelty to animals.**

### You can help the RSPCA by:

- volunteering for the RSPCA either as an individual or as part of a group
- making a regular donation direct from your bank account\*
- giving direct from your payroll
- applying for the RSPCA credit card
- using the RSPCA pet insurance scheme
- becoming a member of the RSPCA
- leaving a legacy in your will.

*\*If you are a taxpayer the RSPCA can benefit even more from your donation if you sign a Gift Aid declaration.*

### You may make a donation by:

- sending a cheque, made payable to the RSPCA, to:  
RSPCA, Supporter Services Department  
Freepost (SW2465)  
Wilberforce Way  
Horsham  
West Sussex  
RH13 9BR
- visiting the 'How you can help' section of the RSPCA's website at: [www.rspca.org.uk/howyoucanhelp](http://www.rspca.org.uk/howyoucanhelp)
- telephoning the RSPCA's supporter services department on: 0300 123 0346.\*\*

*\*\*0300 numbers are charged at your carrier's national rate, inclusive of call packages.*

**For further information on any of the above please telephone the RSPCA's enquiries service during office hours on**

# 0300 1234 555\*\*



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Telephone: 0300 123 0100 [www.rspca.org.uk](http://www.rspca.org.uk)

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