

THE RETREAT ANIMAL RESCUE

England & Wales · Charity number 1105654

Details

Status Registered

Legal form Other

Registered 2004-08-27

Register [View on the Charity Commission register](#)

Contact

Address Brickyard Farm
Ashford Road
High Halden
Ashford
TN26 3LJ

Phone 07720495238

Email theretreatanimalrescue@btinternet.com

Website www.retreatanimalrescue.org.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF UNWANTED, ABANDONED AND NEGLECTED ANIMALS THAT ARE IN NEED OF CARE AND TREATMENT, BY THE PROVISION OF A RESCUE AND RE-HOMING SERVICE AND THE ACCOMMODATION OF SUCH ANIMALS, AND TO ADVANCE PUBLIC EDUCATION IN MATTERS CONCERNING ANIMAL WELFARE.

Activities: The Retreat takes in unwanted, neglected, abused and sick animals and provides vet care, facilities for their rehabilitation, food, and a safe haven. We aim, where possible, to rehome animals (subject to home checks). The Retreat has volunteers who carry out the day to day care of the animals and fundraising.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Essex
- Kent
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£349,664	£398,971	-	-
2024-07-31	£349,664	£398,971	-	-
2023-07-31	£370,419	£401,400	-	-
2022-07-31	£443,441	£270,654	-	-
2021-07-31	£298,894	£247,662	-	-
2020-07-31	£256,316	£237,918	-	-

Trustees

Name	Role	Appointed
Chloe Ann Jennings		2023-09-16
Christine Fosbury		2024-10-19
Dr Susan Bauer		2025-06-14
IAN HENRY THOMPSON		
LISA YVONNE THOMPSON		
Mandy Pierce		2020-04-01

THE RETREAT ANIMAL RESCUE

England & Wales - Charity number 1105654

Accounts

The Retreat Animal Rescue

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 July 2025

The Retreat Animal Rescue

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The Retreat Animal Rescue

**Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 July 2025**

Trustees Dr Susan Bauer
Christine Fosbury
Chloe Jennings
Mandy Pierce
Lisa Thompson
Ian Thompson
Dr C Robinson (resigned 14 June 2025)

Charity registered number 1105654

Principal office Brickyard Farm
Ashford Road
High Halden
Ashford
Kent
TN26 3LJ

Accountants UHY Hacker Young
Chartered Accountants
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Solicitors Bishop Akers & Co
Haven House
193 Swanley Lane
Swanley
BR8 7LA

The Retreat Animal Rescue

Trustees' Report For the Year Ended 31 July 2025

The Trustees present their report with the financial statements of the charity for the year ended. The Trustees have adopted their provisions of Accounting and Reporting by Charities, Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019),

Objectives and activities

a. Objectives and Activities for the Public Benefit:

The objects of the charity are to operate as a sanctuary for un-wanted and abandoned animals and to aid and assist with the running of a neutering clinic to limit future un-wanted animals. This is also available to local animal charities. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

Financial review

a. Reserves policy

It is the policy of the Trustees to maintain un-restricted funds, which are free reserves of the Charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs. At 31 July 2025 the Charity had unrestricted reserves of £243,985 (2024: £364,218). This includes £18,976 (2024: £36,776) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves of £225,009 (2024: £327,442) to cover future running costs of the Charity.

Structure, governance and management

a. Governing Document

The Retreat Animal Rescue is a registered charity, number 1105654, and is constituted under a Trust deed dated 14th April 2004, a Deed of Trust and constitutes an unincorporated charity.

b. Methods of appointment or election of Trustees

We look within our volunteers and supporters to help find new Trustees. New Trustees are given support to learn the layout of the centre, introduced to staff and the animals. New Trustees also get time to shadow existing Trustees and the chance to attend staff/fundraising and Health & Safety Meetings. Depending on the amount of voluntary hours they can commit to, the working of the sanctuary office and record keeping systems are available to learn.

Plans for future periods

The Trustees will continue it's policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The Charity will also be opening its veterinary area on the premises, with certain local vets, volunteering their time there.

The Retreat Animal Rescue

Trustees' Report (continued) For the Year Ended 31 July 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

Signed by:

D82FDA82184C4BE...

Ian Thompson

09 May 2026

The Retreat Animal Rescue

Independent Examiner's Report For the Year Ended 31 July 2025

Independent Examiner's Report to the Trustees of The Retreat Animal Rescue ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

The Retreat Animal Rescue

**Independent Examiner's Report (continued)
For the Year Ended 31 July 2025**

Signed:

Tracey Moore BFP ACA

UHY Hacker Young
Chartered Accountants
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Dated:

The Retreat Animal Rescue

**Statement of financial activities
For the Year Ended 31 July 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	257,417	-	257,417	329,908
Charitable activities	4	12,811	-	12,811	18,041
Rent		1,250	-	1,250	1,715
Total income		<u>271,478</u>	<u>-</u>	<u>271,478</u>	<u>349,664</u>
Expenditure on:					
Raising funds	5	618	-	618	914
Charitable activities	6	391,093	3,040	394,133	398,057
Total expenditure		<u>391,711</u>	<u>3,040</u>	<u>394,751</u>	<u>398,971</u>
Net movement in funds		<u>(120,233)</u>	<u>(3,040)</u>	<u>(123,273)</u>	<u>(49,307)</u>
Reconciliation of funds:					
Total funds brought forward		364,218	3,040	367,258	416,565
Net movement in funds		(120,233)	(3,040)	(123,273)	(49,307)
Total funds carried forward	14	<u>243,985</u>	<u>-</u>	<u>243,985</u>	<u>367,258</u>

The notes on pages 8 to 19 form part of these financial statements.

The Retreat Animal Rescue

**Balance Sheet
As at 31 July 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	217,135	234,062
		<u>217,135</u>	<u>234,062</u>
Current assets			
Debtors	12	18,976	44,020
Cash at bank and in hand		11,993	100,576
		<u>30,969</u>	<u>144,596</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(4,119)	(11,400)
		<u>26,850</u>	<u>133,196</u>
Net current assets		<u>26,850</u>	<u>133,196</u>
Total assets less current liabilities		<u>243,985</u>	<u>367,258</u>
Net assets excluding pension asset		<u>243,985</u>	<u>367,258</u>
Total net assets		<u><u>243,985</u></u>	<u><u>367,258</u></u>
Charity funds			
Restricted funds	14	-	3,040
Unrestricted funds	14	243,985	364,218
		<u>243,985</u>	<u>367,258</u>
Total funds		<u><u>243,985</u></u>	<u><u>367,258</u></u>

The financial statements were approved and authorised for issue by the Trustees on 09 May 2026 and signed on their behalf by:

Signed by:

 D82FDA82184C4BE...
Ian Thompson

The notes on pages 8 to 19 form part of these financial statements.

The Retreat Animal Rescue

Notes to the Financial Statements For the Year Ended 31 July 2025

1. General information

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The Charity's registered number is 1105654 and registered office: Brickyard Farm, Ashford Road, High Halden, Ashford, Kent, TN26 3LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Retreat Animal Rescue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

The Retreat Animal Rescue

Notes to the Financial Statements For the Year Ended 31 July 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Long-term leasehold property	-	
Plant and machinery	-	25% On cost
Motor vehicles	-	25% Reducing balance
Fixtures and fittings	-	25% On cost
Computer equipment	-	33% On cost

The Retreat Animal Rescue

Notes to the Financial Statements For the Year Ended 31 July 2025

2. Accounting policies (continued)

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

Unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	247,417	247,417
Legacies	10,000	10,000
	<u>257,417</u>	<u>257,417</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	<u>329,908</u>	<u>329,908</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Animal Rescue	<u>12,811</u>	<u>12,811</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities - Animal Rescue	<u>18,041</u>	<u>18,041</u>

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Events and activities	618	618
	<u>618</u>	<u>618</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Events and activities	914	914
	<u>914</u>	<u>914</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Animal Rescue	391,093	3,040	394,133
	<u>391,093</u>	<u>3,040</u>	<u>394,133</u>
		<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Animal Rescue		398,057	398,057
		<u>398,057</u>	<u>398,057</u>

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Animal Rescue	376,399	17,734	394,133
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Animal Rescue	379,836	18,221	398,057

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Accountancy	3,354	4,212
Subscriptions	132	226
Legal and professional	4,768	4,273
Independent examination	9,480	9,510
Total	17,734	18,221

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,820 (2024 - £9,510).

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

9. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	111,216	105,522
	<u>111,216</u>	<u>105,522</u>
	<u><u>111,216</u></u>	<u><u>105,522</u></u>

The average number of persons employed by the Charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Retreat operations	11	10
	<u>11</u>	<u>10</u>
	<u><u>11</u></u>	<u><u>10</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 July 2025, no Trustee expenses have been incurred (2024 - £NIL).

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

11. Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost						
At 1 August 2024	129,394	18,462	57,639	77,391	2	382,888
Additions	-	-	-	27,126	300	27,426
At 31 July 2025	129,394	18,462	57,639	104,517	302	410,314
Depreciation						
At 1 August 2024	54,661	18,462	16,294	59,408	-	148,825
Charge for the year	5,176	-	10,336	28,817	25	44,354
At 31 July 2025	59,837	18,462	26,630	88,225	25	193,179
Net book value						
At 31 July 2025	69,557	-	31,009	16,292	277	217,135
At 31 July 2024	74,733	-	41,345	17,983	2	234,063

12. Debtors

	2025 £	2024 £
Due after more than one year		
Other debtors	18,976	18,976
	18,976	18,976
Due within one year		
Prepayments and accrued income	-	25,044
	18,976	44,020

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

13. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Trade creditors	968	3,000
Other taxation and social security	652	-
Other creditors	219	-
Accruals and deferred income	2,280	8,400
	<u>4,119</u>	<u>11,400</u>

14. Statement of funds**Statement of funds - current year**

	Balance at 1			Balance at
	August 2024	Income	Expenditure	31 July 2025
	£	£	£	£
Unrestricted funds				
Designated funds				
Brickyard Farm lease	36,776	-	(17,800)	18,976
	<u>36,776</u>	<u>-</u>	<u>(17,800)</u>	<u>18,976</u>
General funds				
General Funds	327,442	271,478	(373,911)	225,009
	<u>327,442</u>	<u>271,478</u>	<u>(373,911)</u>	<u>225,009</u>
Total Unrestricted funds	<u>364,218</u>	<u>271,478</u>	<u>(391,711)</u>	<u>243,985</u>
Restricted funds				
Hard standing car park	3,040	-	(3,040)	-
	<u>3,040</u>	<u>-</u>	<u>(3,040)</u>	<u>-</u>
Total of funds	<u>367,258</u>	<u>271,478</u>	<u>(394,751)</u>	<u>243,985</u>

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

Hard standing car park funds were received to improve the car park which has been fully spent in the year.

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

14. Statement of funds (continued)**Statement of funds - prior year**

	<i>Balance at 1 August 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2024 £</i>
Unrestricted funds				
Designated funds				
Brickyard Farm lease	54,576	-	(17,800)	36,776
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General Funds	358,949	349,664	(381,171)	327,442
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	413,525	349,664	(398,971)	364,218
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Hard standing car park	3,040	-	-	3,040
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	416,565	349,664	(398,971)	367,258
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15. Summary of funds**Summary of funds - current year**

	Balance at 1 August 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
Designated funds	36,776	-	(17,800)	18,976
General funds	327,442	271,478	(373,911)	225,009
Restricted funds	3,040	-	(3,040)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	367,258	271,478	(394,751)	243,985
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Retreat Animal Rescue

**Notes to the Financial Statements
For the Year Ended 31 July 2025**

15. Summary of funds (continued)**Summary of funds - prior year**

	<i>Balance at 1 August 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 July 2024</i>
	£	£	£	£
Designated funds	54,576	-	(17,800)	36,776
General funds	358,949	349,664	(381,171)	327,442
Restricted funds	3,040	-	-	3,040
	<u>416,565</u>	<u>349,664</u>	<u>(398,971)</u>	<u>367,258</u>

16. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2025	Total funds 2025
	£	£
Tangible fixed assets	217,135	217,135
Debtors due after more than one year	18,976	18,976
Current assets	11,993	11,993
Creditors due within one year	(4,119)	(4,119)
Total	<u>243,985</u>	<u>243,985</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Tangible fixed assets	234,062	-	234,062
Debtors due after more than one year	18,976	-	18,976
Current assets	122,580	3,040	125,620
Creditors due within one year	(11,400)	-	(11,400)
Total	<u>364,218</u>	<u>3,040</u>	<u>367,258</u>

The Retreat Animal Rescue

Notes to the Financial Statements For the Year Ended 31 July 2025

17. Operating lease commitments

At 31 July 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	<i>2024</i>
	£	£
Later than 5 years	184,358	202,158

The lease commitment is for the property at Brickyard Farm, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

18. Related party transactions

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm. The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

THE RETREAT ANIMAL RESCUE

England & Wales - Charity number 1105654

Accounts

Registered Charity Number: 1105654

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2024
FOR
THE RETREAT ANIMAL RESCUE**

Brachers LLP
Sommerfield House
59 London Road
Maidstone
Kent
ME16 8JH

THE RETREAT ANIMAL RESCUE

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FOR THE YEAR ENDED 31ST JULY 2024**

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Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8 to 14

THE RETREAT ANIMAL RESCUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2024**

Trustees

Mr I H Thompson

Ms L Y Thompson

Ms M Pierce

Ms A Elliott

Dr C Robinson

Independent Examiner

Ensors Accountants LLP

Incubator 2

The Boulevard

Enterprise Campus

Alconbury Weald

Huntingdon

PE28 4XA

Solicitors

Bishop Akers & Co

Haven House

193 Swanley Lane

Swanley

BR8 7LA

Approved by order of the board of trustees on 23 May 2025 and signed on its behalf by:

Mr I H Thompson

Brickyard Farm

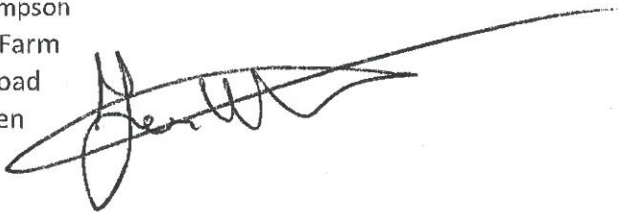
Ashford Road

High Halden

Ashford

Kent

TN26 3LJ



THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2024

The trustees present their report with the financial statements of the charity for the year ended . The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The objects of the charity are to operate as a sanctuary for unwanted and abandoned animals. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are free reserves of the charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs. At 31st July 2024 the charity had unrestricted reserves of £364,218 (2023: £413,525). This includes £36,776 (2023: £54,576) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves of £327,442 (2023: £358,949) to cover future running costs of the charity.

FUTURE PLANS

The trustees will continue its policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The charity will also be opening its veterinary area on the premises, with certain local vets volunteering their time there.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Governing document

The charity is controlled by its governing document, dated 14 April 2004, a deed of trust and constitutes an unincorporated charity.

Induction and training of new trustees

We look within our volunteers and supporters to help find new trustees. New trustees are given support to learn the layout of the centre, introduced to staff and the animals. New trustees also get time to shadow existing trustees and the chance to attend staff/fundraising meetings. Depending on the amount of voluntary hours they can commit to, the working of the sanctuary office and record keeping systems are available to learn.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1105654

Principle address

Brickyard Farm
Ashford Road
High Halden
Ashford
Kent
TN26 3LJ

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE RETREAT ANIMAL RESCUE**

Independent examiner's report to the trustees of The Retreat Animal Rescue

I report to the charity trustees on my examination of the accounts of The Retreat Animal Rescue (the Trust) for the year ended

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination given to me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Francis

James Francis
Ensors Accountants LLP
Incubator 2
The Boulevard
Enterprise Campus
Alconbury Weald
Huntingdon

27th May 2025

THE RETREAT ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		329,908	--	329,908	347,296
Charitable activities					
Other trading activities	3	19,756	--	19,756	23,124
Total		349,664	--	349,664	370,420
EXPENDITURE ON					
Raising funds	4	914	--	914	562
Charitable activities					
Animal Rescue	5	398,057	--	398,057	355,059
Total		398,971	--	398,971	355,621
NET (EXPENDITURE) / INCOME		(49,307)	--	(49,307)	14,799
RECONCILIATION OF FUNDS					
Total funds brought forward		413,525	3,040	416,565	401,766
TOTAL FUNDS CARRIED FORWARD		364,218	3,040	367,258	416,565

The notes form part of these financial statements.

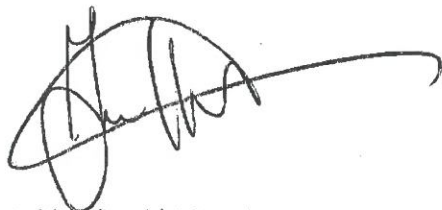
THE RETREAT ANIMAL RESCUE

BALANCE SHEET
31st July 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	234,064	--	234,064	138,065
CURRENT ASSETS					
Debtors: amount falling due within one year	11	25,042	--	25,042	17,800
Debtors: amount falling due after more than one year	11	18,976	--	18,976	36,776
Cash at bank and in hand		97,536	3,040	100,576	232,225
		141,554	3,040	144,594	286,801
CREDITORS					
Amounts falling due within one year	12	(11,400)	--	(11,400)	(8,301)
NET CURRENT ASSETS		130,154	--	133,194	278,500
TOTAL ASSETS LESS CURRENT LIABILITIES					
		364,218	3,040	367,258	416,565
NET ASSETS		364,218	3,040	367,258	416,565
FUNDS					
	14			364,218	413,525
Unrestricted funds				3,040	3,040
Restricted funds					
TOTAL FUNDS				367,258	416,565

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2025 and were signed on its behalf by:

Mr I H Thompson



The notes form part of these financial statements.

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

1. STATUTORY INFORMATION

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The Charity's registered number and business can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life :

Improvements to property -	Straight line over twenty five years
Plant and machinery -	25% on cost
Fixtures and fittings -	25% on cost
Motor vehicles -	25% on reducing balance
Computer equipment -	33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operated a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going Concern

The Trustees have no reason to believe that the charity will be unable to continue operating as a going concern and has adequate resources to continue in operational existence for at least the next year. The trustees continue to adopt the going concern basis of accounting in preparing financial statements, and the accounting policy in respect of the going concern, which sets out the basis and assumptions made.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2024

2. ACCOUNTING POLICIES - continued

Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Retreat Tour	3,380	3,720
Charity Shop	12,512	9,032
Café income (Sales)	2,149	1,947
Rent received (Cabins)	1,715	8,425
	<u>19,756</u>	<u>23,124</u>

4. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Events and activities	914	562

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Animal Rescue	382,448	15,609	398,057

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Animal Rescue	0	15,609	15,609

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2024

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2024	2023
	Animal Rescue	Animal Rescue
	£	£
Bank charges/Interest	0	106
Accountancy	1,600	1,722
Independent examination	9,510	1,890
Legal and professional	4,273	5,566
Subscriptions	227	179
	<u>15,609</u>	<u>9,463</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 31st July 2024 nor for the year ended 31st July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2024 nor the year ended 31st July 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	105,522	90,601
	<u>105,522</u>	<u>90,601</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Retreat operations	10	8

No employees received emoluments in excess of £60,000

9. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	347,296	--	347,296
Charitable activities			
Animal Rescue	--	--	--
Other trading activities	23,124	--	23,124
Total	<u>370,420</u>	<u>--</u>	<u>370,420</u>
EXPENDITURE ON			
Raising funds	562	--	562
Charitable activities			
Animal Rescue	355,059	--	355,059

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	355,621	--	355,621
NET INCOME / (EXPENDITURE)	14,799	--	14,799
RECONCILIATION OF FUNDS			
Total funds brought forward	398,726	3,040	401,766
TOTAL FUNDS CARRIED FORWARD	413,525	3,040	416,565

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st August 2023	129,394	18,462	79,752
Additions	--	--	97,639
At 31st July 2024	129,394	18,462	177,391
DEPRECIATION			
At 1st August 2023	49,485	14,013	33,892
Charge for year	5,176	4,450	25,516
At 31st July 2024	54,661	18,462	59,408
NET BOOK VALUE			
At 31st July 2024	74,733	0	117,983
At 31st July 2023	79,909	4,450	45,903

continued...

THE RETREAT ANIMAL RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2024**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st August 2023	12,653	2	240,263
Additions	44,986	—	142,625
At 31st July 2024	57,639	2	382,889
DEPRECIATION			
At 1st August 2023	4,852	—	102,242
Charge for year	11,442	—	46,584
At 31st July 2024	16,294	—	148,825
NET BOOK VALUE			
At 31st July 2024	41,345	2	234,064
At 31st July 2023	7,801	2	138,065

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	25,042	17,800
Debtors over one year represents rent paid in advance.		

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	3,000	1,173
Other creditors	8,400	7,128
	11,400	8,301

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
In more than five years	202,158	227,200

The lease commitment is for the property at Brickyard Farm, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2024

14. MOVEMENT IN FUNDS

	At 01/08/2023 £	Net movement in funds £	At 31/07/2024 £
Unrestricted funds			
General fund	358,949	(31,507)	327,442
Brickyard Farm lease	54,576	(17,800)	36,776
	413,525	(49,307)	364,218
Restricted funds			
Hard standing car park	3,040	--	3,040
TOTAL FUNDS	416,565	(49,307)	367,258

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,664	(381,171)	(31,507)
Brickyard Farm lease	--	(17,800)	(17,800)
	349,664	(398,971)	(49,307)
Restricted funds			
Hard standing car park	--	--	--
TOTAL FUNDS	349,664	(398,971)	(49,307)

Comparatives for movement in funds

	01/08/2022 £	Net movement in funds £	At 31/07/2023 £
Unrestricted funds			
General fund	326,350	32,599	358,949
Brickyard Farm lease	72,376	(17,800)	54,576
	398,726	14,799	413,525
Restricted funds			
Hard standing car park	3,040	--	3,040
TOTAL FUNDS	401,766	14,799	416,565

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

continued...

THE RETREAT ANIMAL RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2024**

15. RELATED PARTY DISCLOSURES

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm. The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.

THE RETREAT ANIMAL RESCUE

England & Wales - Charity number 1105654

Accounts

Registered Charity Number: 1105654

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023
FOR
THE RETREAT ANIMAL RESCUE**

**Brachers LLP
Sommerfield House
59 London Road
Maldstone
Kent
ME16 8JH**

THE RETREAT ANIMAL RESCUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023**

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Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	6 to 13

THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2023

The trustees present their report with the financial statements of the charity for the year ended 31st July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The objects of the charity are to operate as a sanctuary for unwanted and abandoned animals. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are free reserves of the charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs. At 31 July 2023, the charity had unrestricted reserves of £313,169 (2022: £398,726). This includes £54,576 (2022: £72,376) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves for £326,350 (2022: £326,350) to cover future running costs of the charity.

FUTURE PLANS

The trustees will continue its policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The charity will also be opening its veterinary area on the premises, with certain local vets volunteering their time there.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Governing document

The charity is controlled by its governing document, dated 14 April 2004, a deed of trust and constitutes an unincorporated charity.

Induction and training of new trustees

We look within our volunteers and supporters to help find new trustees. New trustees are given support to learn the layout of the centre, introduced to staff and the animals. New trustees also get time to shadow existing trustees and the chance to attend staff/fundraising meetings. Depending on the amount of voluntary hours they can commit to, the working of the sanctuary office and record keeping systems are available to learn.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1105654

Principle address

Brickyard Farm
Ashford Road
High Halden
Ashford
Kent
TN26 3LJ

THE RETREAT ANIMAL RESCUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2023**

Trustees

I H Thompson
Ms LY Thompson
Ms M Pierce
Ms A Elliott
Dr C Robinson
Ms K Hunt

Independent Examiner

Ensors Chartered Accountants
Victory House
Vilson Park, Chlvers Way
Histon
Cambridge
CB24 9ZR

Solicitors

Bishop Akers & Co
Haven House
193 Swanley Lane
Swanley
BR8 7LA

Approved by order of the board of trustees on *21 June* 2024 and signed on its behalf by:

Brachers

Brachers LLP
59 London Road
Maidstone
Kent
ME16 8JH

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE RETREAT ANIMAL RESCUE**

Independent examiner's report to the trustees of The Retreat Animal Rescue

I report to the charity trustees on my examination of the accounts of The Retreat Animal Rescue (the Trust) for the year ended 31st July 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination given to me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ensors Chartered Accountants
Victory House
Vision Park, Chivers Way
Hilston
Cambridge
CB24 9ZR

THE RETREAT ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		347,295	--	347,295	394,819
Charitable activities					
Other trading activities	3	23,124	--	23,124	48,622
Total		370,419	--	370,419	443,441
EXPENDITURE ON					
Raising funds	4	562	--	562	515
Charitable activities	5				
Animal Rescue		400,838	--	400,838	304,845
Total		401,400	--	401,400	305,360
NET INCOME / (EXPENDITURES)		(30,981)	--	(30,981)	138,081
RECONCILIATION OF FUNDS					
Total funds brought forward		398,726	3,040	401,766	263,685
TOTAL FUNDS CARRIED FORWARD		367,745	3,040	370,785	263,685

The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

BALANCE SHEET
31ST JULY 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	92,195	–	92,195	135,696
CURRENT ASSETS					
Debtors: amount falling due within one year	11	17,800	–	17,800	17,800
Debtors: amount falling due after more than one year	11	36,776	–	36,776	54,576
Cash at bank and in hand		229,185	3,040	232,225	205,133
		283,761	3,040	286,801	413,205
CREDITORS					
Amounts falling due within one year	12	(8,211)	–	(8,211)	(11,439)
NET CURRENT ASSETS					
		275,550	–	278,590	401,766
TOTAL ASSETS LESS CURRENT LIABILITIES					
		367,745	3,040	370,785	401,766
NET ASSETS					
		367,745	3,040	370,785	263,685
FUNDS					
Unrestricted funds	14			367,745	398,726
Restricted funds				3,040	3,040
TOTAL FUNDS					
				370,785	401,766

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2024 and were signed on its behalf by:

Brachers LLP



The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2023

1. STATUTORY INFORMATION

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The Charity's registered number and business can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. It is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Improvements to property -	Straight line over twenty five years
Plant and machinery -	25% on cost
Fixtures and fittings -	25% on cost
Motor vehicles -	25% on reducing balance
Computer equipment -	33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operated a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going Concern

The Trustees have no reason to believe that the charity will be unable to continue operating as a going concern and has adequate resources to continue in operational existence for at least the next year. The trustees continue to adopt the going concern basis of accounting in preparing financial statements, and the accounting policy in respect of the going concern, which sets out the basis and assumptions made.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2023

2. ACCOUNTING POLICIES - continued

Grant Income recognition

Grant Income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	3,720	13,420
Shop income	9,032	6,419
Café income	1,947	15,351
Rent received	8,425	13,432
	23,124	48,622

4. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Events and activities	562	515

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Animal Rescue	319,241	9,373	328,614

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Animal Rescue	106	9,267	9,373

continued...

THE RETREAT ANIMAL RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2023	2022
	Animal Rescue	Total activities
	£	£
Bank charges/interest	106	-
Accountancy	1722	4,790
Independent examination	1800	1,800
Legal and professional	5566	4,501
Subscriptions	179	492
	9,373	11,583

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 31st July 2023 nor for the year ended 31st July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2023 nor the year ended 31st July 2022.

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	90,601	59,794
	90,601	59,794

The average monthly number of employees during the year was as follows:

	2023	2022
Retreat operations	8	6

No employees received emoluments in excess of £60,000

9. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	347,295	-	347,295
Charitable activities			
Animal Rescue	-	-	-
Other trading activities	23,124	-	23,124
Total	370,419	-	370,419
EXPENDITURE ON			
Raising funds	562	-	54
Charitable activities			
Animal Rescue	400,838	-	400,838

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	305,360	--	305,360
NET INCOME / (EXPENDITURE)	138,081	--	138,081
RECONCILIATION OF FUNDS			
Total funds brought forward	260,645	3,040	263,685
TOTAL FUNDS CARRIED FORWARD	398,726	3,040	401,766

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st August 2022	85,085	9,065	39,961
Additions	--	9,397	22,034
At 31st July 2023	85,085	18,462	61,995
DEPRECIATION			
At 1st August 2022	44,309	9,397	16,134
Charge for year	6,470	1,566	5,054
At 31st July 2023	50,779	10,963	21,188
NET BOOK VALUE			
At 31st July 2023	34,306	7,499	40,807
At 31st July 2022	85,085	9,065	39,961

continued...

THE RETREAT ANIMAL RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023**

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st August 2022	4,144	2	138,257
Additions	8,509	--	39,940
At 31st July 2023	12,653	2	178,197
DEPRECIATION			
At 1st August 2022	2,561	--	72,401
Charge for year	510	--	13,600
At 31st July 2023	3,071	--	86,001
NET BOOK VALUE			
At 31st July 2022	9,582	2	92,196
At 31st July 2023	2,093	2	135,696

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Payments and accrued income	17,800	17,800
Debtors over one year represents rent paid in advance.		

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,173	4,401
Other creditors	4,800	7,038
	5,973	11,439

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
In more than five years	245,000	245,000

The lease commitment is for the property at Brickyard Farm, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023

14. MOVEMENT IN FUNDS

	At 01/08/2022 £	Net movement in funds £	At 31/07/2023 £
Unrestricted funds			
General fund	326,350	(13,181)	313,169
Brickyard Farm lease	72,376	(17,800)	54,576
	398,726	(30,981)	367,745
Restricted funds			
Hard standing car park	3,040	--	3,040
TOTAL FUNDS	401,766	(30,981)	370,785

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	370,419	(383,600)	(13,181)
Brickyard Farm lease	--	(17,800)	(17,800)
	370,419	(401,400)	(30,981)
Restricted funds			
Hard standing car park	--	--	--
TOTAL FUNDS	370,419	(401,400)	-30,981

Comparatives for movement in funds

	At 01/08/2021 £	Net movement in funds £	At 31/07/2022 £
Unrestricted funds			
General fund	170,469	158,921	329,390
Brickyard Farm lease	90,176	(17,800)	72,376
	260,645	141,121	401,766
TOTAL FUNDS	260,645	141,121	401,766

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	443,441	(287,560)	155,881
Brickyard Farm lease	–	(17,800)	(17,800)
	<u>443,441</u>	<u>(305,360)</u>	<u>138,081</u>
Restricted funds			
Hard standing car park	--	3,040	3,040
	<u>443,441</u>	<u>(302,320)</u>	<u>141,121</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01/08/2021 £	Net movement in funds £	At 31/07/2023 £
Unrestricted funds			
General fund	170,469	142,700	313,169
Brickyard Farm lease	90,176	(35,600)	54,576
	<u>260,645</u>	<u>107,100</u>	<u>367,745</u>
Restricted funds			
Hard standing car park	3,040	3,040	3,040
	<u>260,645</u>	<u>110,140</u>	<u>370,785</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	813,860	(706,760)	107,100
Brickyard Farm lease	–	(35,600)	(35,600)
	<u>813,860</u>	<u>(742,360)</u>	<u>71,500</u>
Restricted funds			
Hard standing car park	--	3,040	3,040
	<u>813,860</u>	<u>(745,400)</u>	<u>74,540</u>

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2023

15. RELATED PARTY DISCLOSURES

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm. The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.

THE RETREAT ANIMAL RESCUE

England & Wales - Charity number 1105654

Accounts

Registered Charity Number: 1105654

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022
FOR
THE RETREAT ANIMAL RESCUE**

**Brachers LLP
Sommerfield House
59 London Road
Maidstone
Kent
ME16 8JH**

THE RETREAT ANIMAL RESCUE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022**

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	6 to 13

THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31st July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The objects of the charity are to operate as a sanctuary for unwanted and abandoned animals. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are free reserves of the charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs. At 31 July 2022, the charity had unrestricted reserves of £433,432 (2021: £260,645). This includes £90,176 (2021: £90,176) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves for £192,454 (2021: £170,469) to cover future running costs of the charity.

FUTURE PLANS

The trustees will continue its policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The charity will also be opening its veterinary area on the premises, with certain local vets volunteering their time there.

STRUCTURE, GOVERNMENT AND MANAGEMENT

Governing document

The charity is controlled by its governing document, dated 14 April 2004, a deed of trust and constitutes an unincorporated charity.

Induction and training of new trustees

We look within our volunteers and supporters to help find new trustees. New trustees are given support to learn the layout of the centre, introduced to staff and the animals. New trustees also get time to shadow existing trustees and the chance to attend staff/fundraising meetings. Depending on amount of voluntary hours they can commit to the working of the sanctuary office and record keeping systems are available to learn.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1105654

Principal address

Brickyard Farm
Ashford Road
High Halden
Ashford
Kent
TN26 3LJ

THE RETREAT ANIMAL RESCUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2022**

Trustees

I H Thompson
Ms L Y Thompson
Ms M Pierce
Ms A Elliott
Dr C Robinson
Ms K Hunt

Independent Examiner

Ensors Chartered Accountants
Connexions
159 Princes Street
Ipswich
IP1 1QJ

Solicitors

Bishop Akers & Co
Haven House
193 Swanley Lane
Swanley
BR8 7LA

Approved by order of the board of trustees on 21 May 2023 and signed on its behalf by:



Ms A Elliott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE RETREAT ANIMAL RESCUE**

Independent examiner's report to the trustees of The Retreat Animal Rescue

I report to the charity trustees on my examination of the accounts of The Retreat Animal Rescue (the Trust) for the year ended 31st July 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination given to me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ensors Chartered Accountants
Connexions
159 Princes Street
Ipswich
IP1 1QJ

THE RETREAT ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		394,819	--	394,819	258,434
Charitable activities					
Other trading activities	3	48,622	--	48,622	40,460
Total		443,441	--	443,441	298,894
EXPENDITURE ON					
Raising funds	4	515	--	515	54
Charitable activities					
Animal Rescue	5	270,139	--	270,139	272,917
Total		270,654	--	270,654	272,971
NET INCOME / (EXPENDITURES)		172,787	--	172,787	25,923
RECONCILIATION OF FUNDS					
Total funds brought forward		260,645	3,040	263,685	237,708
TOTAL FUNDS CARRIED FORWARD		433,432	3,040	436,472	237,708

The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

BALANCE SHEET
31ST JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	150,802	–	150,802	107,773
CURRENT ASSETS					
Debtors: amount falling due within one year	11	17,800	–	17,800	17,800
Debtors: amount falling due after more than one year	11	72,376	–	72,376	72,376
Cash at bank and In hand		202,093	3,040	205,133	75,186
		292,269	3,040	295,309	165,362
CREDITORS					
Amounts falling due within one year	12	(9,639)	–	(9,639)	(9,450)
NET CURRENT ASSETS					
		282,630	–	285,670	155,912
TOTAL ASSETS LESS CURRENT LIABILITIES					
		433,432	3,040	436,472	263,685
NET ASSETS					
		433,432	3,040	436,472	263,685
FUNDS					
Unrestricted funds	14			433,432	260,645
Restricted funds				3,040	3,040
TOTAL FUNDS					
				436,472	263,685

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2023 and were signed on its behalf by:

A Elliott - Trustee



The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

1. STATUTORY INFORMATION

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The Charity's registered number and business can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Improvements to property -	Straight line over twenty five years
Plant and machinery -	25% on cost
Fixtures and fittings -	25% on cost
Motor vehicles -	25% on reducing balance
Computer equipment -	33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statement.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operated a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2022

2. ACCOUNTING POLICIES - continued

Grant Income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	13,420	7,820
Shop income	6,419	6,008
Café income	15,351	10,527
Rent received	13,432	16,105
	48,622	40,460

4. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Events and activities	515	54

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Animal Rescue	260,363	10,291	270,654

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Animal Rescue	--	10,291	10,291

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2022

6. SUPPORT COSTS - continued

Support costs, Included In the above, are as follows:

	2022	2021
	Animal Rescue	Total activities
	£	£
Bank charges	–	20
Accountancy	4,790	2,997
Independent examination	1,000	1,000
Legal and professional	4,501	21,184
	10,291	25,201

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 31st July 2022 nor for the year ended 31st July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2022 nor for the year ended 31st July 2021.

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	59,794	51,156
Other pension costs (subscriptions)	492	547
	60,286	51,703

The average monthly number of employees during the year was as follows:

	2022	2021
Retreat operations	6	6

No employees received emoluments in excess of £60,000

9. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	394,819	–	394,819
Charitable activities			
Animal Rescue	–	–	–
Other trading activities	48,622	–	48,622
Total	443,441	–	443,441
EXPENDITURE ON			
Raising funds	515	–	515
Charitable activities			
Animal Rescue	270,139	–	270,139

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	270,654	--	270,654
NET INCOME / (EXPENDITURE)	172,787	--	172,787
RECONCILIATION OF FUNDS			
Total funds brought forward	263,685	--	263,685
TOTAL FUNDS CARRIED FORWARD	436,472	--	436,472

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st August 2021	129,394	18,462	12,694
Additions	--	-	56,095
At 31st July 2022	129,394	18,462	68,789
DEPRECIATION			
At 1st August 2021	37,839	7,831	8,056
Charge for year	7,568	1,566	8,078
At 31st July 2022	45,407	9,397	16,134
NET BOOK VALUE			
At 31st July 2022	83,987	9,065	52,655
At 31st July 2021	91,555	10,631	4,638

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2021

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st August 2021	3,000	388	163,938
Additions	4,144	2	60,241
At 31st July 2022	7,144	390	224,179
DEPRECIATION			
At 1st August 2021	2,051	388	56,165
Charge for year	317	—	17,529
At 31st July 2022	2,051	388	73,694
NET BOOK VALUE			
At 31st July 2022	5,093	2	150,802
At 31st July 2021	949	—	10,773

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Payments and accrued income	17,800	17,800
Debtors over one year represents rent paid in advance.		

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	4,401	5,587
Other creditors	5,238	3,863
	9,639	9,450

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
In more than five years	245,000	245,000

The lease commitment is for the property at Brickyard Farm, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2022

14. MOVEMENT IN FUNDS

	At 01/08/2021 £	Net movement in funds £	At 31/07/2022 £
Unrestricted funds			
General fund	170,469	190,587	361,056
Brickyard Farm lease	90,176	(17,800)	72,376
	260,645	172,787	433,432
Restricted funds			
Hard standing car park	3,040	3,040	3,040
TOTAL FUNDS	263,685	25,977	436,472

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	443,441	(252,854)	190,587
Brickyard Farm lease	--	(17,800)	(17,800)
	443,441	(270,654)	172,787
Restricted funds			
Hard standing car park	--	--	--
TOTAL FUNDS	443,441	(270,654)	172,787

Comparatives for movement in funds

	At 01/08/2020 £	Net movement in funds £	At 31/07/2021 £
Unrestricted funds			
General fund	129,732	40,737	170,469
Brickyard Farm lease	107,976	(17,800)	90,176
	237,708	29,470	260,645
TOTAL FUNDS	237,708	29,470	260,645

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2022

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,894	(255,117)	43,777
Brickyard Farm lease	–	(17,800)	(17,800)
	<u>298,894</u>	<u>(272,917)</u>	<u>25,977</u>
TOTAL FUNDS	<u>597,788</u>	<u>(272,917)</u>	<u>25,977</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01/08/2020 £	Net movement in funds £	At 31/07/2022 £
Unrestricted funds			
General fund	141,402	201,854	343,256
Brickyard Farm lease	125,776	(35,600)	90,176
	<u>267,178</u>	<u>166,254</u>	<u>433,432</u>
Restricted funds			
Hard standing car park	–	3,040	3,040
TOTAL FUNDS	<u>267,178</u>	<u>169,294</u>	<u>436,472</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	742,335	(543,625)	198,710
Brickyard Farm lease	–	(35,600)	(35,600)
	<u>742,335</u>	<u>(579,225)</u>	<u>163,110</u>
Restricted funds			
Hard standing car park	–	–	3,040
TOTAL FUNDS	<u>742,335</u>	<u>(579,225)</u>	<u>166,150</u>

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

continued...

THE RETREAT ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST JULY 2022

15. RELATED PARTY DISCLOSURES

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm, The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.

THE RETREAT ANIMAL RESCUE

England & Wales - Charity number 1105654

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021
FOR
THE RETREAT ANIMAL RESCUE

Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

THE RETREAT ANIMAL RESCUE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021

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THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2021

The trustees present their report with the financial statements of the charity for the year ended 31st July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The objects of the charity are to operate as a sanctuary for unwanted and abandoned animals. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, as a result of the Corona Virus Pandemic, the farm was closed to the public for part of the year, but continued to operate as a sanctuary for unwanted and abandoned animals. The trustees feel that the charity is a going concern and will continue for at least the next twelve months because of the tremendous dedicated support from the public and supporters.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are free reserves of the charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs.

At 31 July 2021, the charity had unrestricted reserves of £260,645 (2020: £237,708). This includes £90,176 (2020: £107,976) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves of £170,469 (2020: £129,732) to cover future running costs of the charity.

FUTURE PLANS

The trustees will continue its policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The charity will also be opening its own veterinary area on the premises, with certain local vets volunteering their time there

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, dated 14 April 2004, a deed of trust and constitutes an unincorporated charity.

Induction and training of new trustees

We look within our volunteers and supporters to help find new trustees. New trustees are given support to learn the layout of the centre, introduced to staff, volunteers and the animals. New trustees also get time to shadow existing trustees and the chance to attend staff/ fundraising meetings. Depending on amount of voluntary hours they can commit to the working of the sanctuary office and record keeping systems are available to learn.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1105654

Principal address

Brickyard Farm
Ashford Road
High Halden
Ashford
Kent
TN26 3LJ

THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2021

Trustees

N R Davies (resigned 27/11/2020)

I H Thompson

Ms L Y Thompson

Ms K V M Foster (resigned 27/11/2020)

Ms M Pierce

Ms A Elliott

Dr C Robinson

Independent Examiner

Miss Samantha Whiting FCA

Institute of Chartered Accountants in England and Wales

Gibbons Mannington & Phipps LLP

Chartered Accountants

82 High Street

Tenterden

Kent

TN30 6JG

Solicitors

Bishop Akers & Co

Haven House

193 Swanley Lane

Swanley

BR8 7LA

Approved by order of the board of trustees on 27th May 2022 and signed on its behalf by:

Ms A Elliott - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE RETREAT ANIMAL RESCUE

Independent examiner's report to the trustees of The Retreat Animal Rescue

I report to the charity trustees on my examination of the accounts of The Retreat Animal Rescue (the Trust) for the year ended 31st July 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miss Samantha Whiting FCA
Institute of Chartered Accountants in England and Wales
Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

30th May 2022

THE RETREAT ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		248,434	10,000	258,434	158,354
Charitable activities					
Animal Rescue		-	-	-	25,000
Other trading activities	3	40,460	-	40,460	24,870
Total		288,894	10,000	298,894	208,224
EXPENDITURE ON					
Raising funds	4	54	-	54	8,257
Charitable activities					
Animal Rescue	5	265,903	6,960	272,863	229,437
Total		265,957	6,960	272,917	237,694
NET INCOME/(EXPENDITURE)		22,937	3,040	25,977	(29,470)
RECONCILIATION OF FUNDS					
Total funds brought forward		237,708	-	237,708	267,178
TOTAL FUNDS CARRIED FORWARD		260,645	3,040	263,685	237,708

The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

BALANCE SHEET
31ST JULY 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	107,773	-	107,773	101,652
CURRENT ASSETS					
Debtors: amounts falling due within one year	11	17,800	-	17,800	17,800
Debtors: amounts falling due after more than one year	11	72,376	-	72,376	90,176
Cash at bank and in hand		72,146	3,040	75,186	39,756
		<u>162,322</u>	<u>3,040</u>	<u>165,362</u>	<u>147,732</u>
CREDITORS					
Amounts falling due within one year	12	(9,450)	-	(9,450)	(11,676)
NET CURRENT ASSETS		<u>152,872</u>	<u>3,040</u>	<u>155,912</u>	<u>136,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>260,645</u>	<u>3,040</u>	<u>263,685</u>	<u>237,708</u>
NET ASSETS		<u>260,645</u>	<u>3,040</u>	<u>263,685</u>	<u>237,708</u>
FUNDS					
Unrestricted funds	14			260,645	237,708
Restricted funds				3,040	-
TOTAL FUNDS				<u>263,685</u>	<u>237,708</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th May 2022 and were signed on its behalf by:

A Elliott - Trustee

I H Thompson - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The charity's registered number and business address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over twenty five years
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACCOUNTING POLICIES - continued

Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	7,820	-
Shop income	6,008	-
Cafe income	10,527	18,495
Rent received	16,105	6,375
	<u>40,460</u>	<u>24,870</u>

4. RAISING FUNDS

Other trading activities

	2021 £	2020 £
Events and activities	<u>54</u>	<u>8,257</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Animal Rescue	<u>247,662</u>	<u>25,201</u>	<u>272,863</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Animal Rescue	<u>20</u>	<u>25,181</u>	<u>25,201</u>

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021 Animal Rescue £	2020 Total activities £
Bank charges	20	-
Accountancy	2,997	2,000
Independent examination	1,000	1,000
Legal and professional	21,184	10,057
	<u>25,201</u>	<u>13,057</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2021 nor for the year ended 31st July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2021 nor for the year ended 31st July 2020.

8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	51,156	46,642
Other pension costs	547	628
	<u>51,703</u>	<u>47,270</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Retreat operations	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	158,354	-	158,354
Charitable activities			
Animal Rescue	25,000	-	25,000
Other trading activities	24,870	-	24,870
Total	<u>208,224</u>	-	<u>208,224</u>
EXPENDITURE ON			
Raising funds	8,257	-	8,257
Charitable activities			
Animal Rescue	229,437	-	229,437

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted fund £	Total funds £
Total	237,694	-	237,694
NET INCOME/(EXPENDITURE)	(29,470)	-	(29,470)
RECONCILIATION OF FUNDS			
Total funds brought forward	267,178	-	267,178
TOTAL FUNDS CARRIED FORWARD	237,708	-	237,708
10. TANGIBLE FIXED ASSETS			
	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st August 2020	129,394	4,287	7,244
Additions	-	14,175	5,450
At 31st July 2021	129,394	18,462	12,694
DEPRECIATION			
At 1st August 2020	31,369	4,287	4,883
Charge for year	6,470	3,544	3,173
At 31st July 2021	37,839	7,831	8,056
NET BOOK VALUE			
At 31st July 2021	91,555	10,631	4,638
At 31st July 2020	98,025	-	2,361

10. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st August 2020	3,000	388	144,313
Additions	-	-	19,625
At 31st July 2021	<u>3,000</u>	<u>388</u>	<u>163,938</u>
DEPRECIATION			
At 1st August 2020	1,734	388	42,661
Charge for year	317	-	13,504
At 31st July 2021	<u>2,051</u>	<u>388</u>	<u>56,165</u>
NET BOOK VALUE			
At 31st July 2021	<u>949</u>	<u>-</u>	<u>107,773</u>
At 31st July 2020	<u>1,266</u>	<u>-</u>	<u>101,652</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>17,800</u>	<u>17,800</u>

Debtors over one year represents rent paid in advance.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	5,587	7,794
Other creditors	3,863	3,882
	<u>9,450</u>	<u>11,676</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
In more than five years	<u>245,000</u>	<u>245,000</u>

The lease commitment is for the property at Brickyard Fram, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

14. MOVEMENT IN FUNDS

	At 1/8/20 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	129,732	40,737	170,469
Brickyard Farm lease	107,976	(17,800)	90,176
	<u>237,708</u>	<u>22,937</u>	<u>260,645</u>
Restricted funds			
Hard standing car park	-	3,040	3,040
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>237,708</u></u>	<u><u>25,977</u></u>	<u><u>263,685</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,894	(248,157)	40,737
Brickyard Farm lease	-	(17,800)	(17,800)
	<u>288,894</u>	<u>(265,957)</u>	<u>22,937</u>
Restricted funds			
Hard standing car park	10,000	(6,960)	3,040
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>298,894</u></u>	<u><u>(272,917)</u></u>	<u><u>25,977</u></u>

Comparatives for movement in funds

	At 1/8/19 £	Net movement in funds £	At 31/7/20 £
Unrestricted funds			
General fund	141,402	(11,670)	129,732
Brickyard Farm lease	125,776	(17,800)	107,976
	<u>267,178</u>	<u>(29,470)</u>	<u>237,708</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>267,178</u></u>	<u><u>(29,470)</u></u>	<u><u>237,708</u></u>

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,224	(219,894)	(11,670)
Brickyard Farm lease	-	(17,800)	(17,800)
	<u>208,224</u>	<u>(237,694)</u>	<u>(29,470)</u>
TOTAL FUNDS	<u>208,224</u>	<u>(237,694)</u>	<u>(29,470)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/19 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	141,402	29,067	170,469
Brickyard Farm lease	125,776	(35,600)	90,176
	<u>267,178</u>	<u>(6,533)</u>	<u>260,645</u>
Restricted funds			
Hard standing car park	-	3,040	3,040
	<u>267,178</u>	<u>(3,493)</u>	<u>263,685</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	497,118	(468,051)	29,067
Brickyard Farm lease	-	(35,600)	(35,600)
	<u>497,118</u>	<u>(503,651)</u>	<u>(6,533)</u>
Restricted funds			
Hard standing car park	10,000	(6,960)	3,040
	<u>507,118</u>	<u>(510,611)</u>	<u>(3,493)</u>

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

15. RELATED PARTY DISCLOSURES

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm. The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.

THE RETREAT ANIMAL RESCUE

England & Wales - Charity number 1105654

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020
FOR
THE RETREAT ANIMAL RESCUE

Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

THE RETREAT ANIMAL RESCUE

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the public benefit

The objects of the charity are to operate as a sanctuary for unwanted and abandoned animals. It carries this out by making available premises which have been adapted as a sanctuary, known as Brickyard Farm, to provide accommodation for unwanted animals. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, as a result of the Corona Virus Pandemic, the farm was closed to the public for most of the year, but continued to operate as a sanctuary for unwanted and abandoned animals. The Charity benefited from local Government assistance by way of a one-off grant to the value of £25,000. The trustees feel that the charity is a going concern and will continue for at least the next twelve months because of the tremendous dedicated support from the public and supporters not only throughout the period it was forced to close but also now it is open again to the public.

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to maintain unrestricted funds, which are free reserves of the charity, for investment in land and buildings to operate as a sanctuary for unwanted and abandoned animals and the balance of unrestricted funds is available to meet continuing administrative costs.

At 31 July 2020, the charity had unrestricted reserves of £237,708 (2019: £267,178). This includes £107,976 (2019: £125,776) of designated funds in respect of the prepaid lease on Brickyard Farm. This leaves free reserves of £129,732 (2019: £141,402) to cover future running costs of the charity.

FUTURE PLANS

The trustees will continue its policy to provide a sanctuary to help the suffering of unwanted and abandoned animals. The charity will also be opening its own veterinary area on the premises, with certain local vets volunteering their time there

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, dated 14 April 2004, a deed of trust and constitutes an unincorporated charity.

Induction and training of new trustees

We look within our volunteers and supporters to help find new trustees. New trustees are given support to learn the layout of the centre, introduced to staff, volunteers and the animals. New trustees also get time to shadow existing trustees and the chance to attend staff/ fundraising meetings. Depending on amount of voluntary hours they can commit to the working of the sanctuary office and record keeping systems are available to learn.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1105654

THE RETREAT ANIMAL RESCUE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

Principal address

Brickyard Farm
Ashford Road
High Halden
Ashford
Kent
TN26 3LJ

Trustees

N R Davies (resigned 27/11/2020)
I H Thompson
Ms L Y Thompson
Ms K V M Foster (resigned 27/11/2020)
Ms M Pierce (appointed 1/4/2020)
Ms A Elliott (appointed 1/4/2020)
Dr C Robinson (appointed 1/4/2020)

Independent Examiner

Miss Samantha Whiting FCA
Institute of Chartered Accountants in England and Wales
Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

Solicitors

Bishop Akers & Co
Haven House
193 Swanley Lane
Swanley
BR8 7LA

Approved by order of the board of trustees on 27 May 2021 and signed on its behalf by:

Ms A Elliott - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE RETREAT ANIMAL RESCUE

Independent examiner's report to the trustees of The Retreat Animal Rescue

I report to the charity trustees on my examination of the accounts of The Retreat Animal Rescue (the Trust) for the year ended 31 July 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miss Samantha Whiting FCA
Institute of Chartered Accountants in England and Wales
Gibbons Mannington & Phipps LLP
Chartered Accountants
82 High Street
Tenterden
Kent
TN30 6JG

28 May 2021

THE RETREAT ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		158,354	223,027
Charitable activities Animal Rescue		25,000	-
Other trading activities	3	24,870	33,289
Total		208,224	256,316
EXPENDITURE ON			
Raising funds	4	8,257	7,307
Charitable activities Animal Rescue	5	229,437	230,611
Total		237,694	237,918
NET INCOME/(EXPENDITURE)		(29,470)	18,398
RECONCILIATION OF FUNDS			
Total funds brought forward		267,178	248,780
TOTAL FUNDS CARRIED FORWARD		237,708	267,178

The notes form part of these financial statements

THE RETREAT ANIMAL RESCUE

BALANCE SHEET
31 JULY 2020

		2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	10	101,652	110,565
CURRENT ASSETS			
Debtors: amounts falling due within one year	11	17,800	17,800
Debtors: amounts falling due after more than one year	11	90,176	107,976
Cash at bank and in hand		39,756	37,149
		<u>147,732</u>	<u>162,925</u>
CREDITORS			
Amounts falling due within one year	12	(11,676)	(6,312)
NET CURRENT ASSETS		<u>136,056</u>	<u>156,613</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>237,708</u>	<u>267,178</u>
NET ASSETS		<u>237,708</u>	<u>267,178</u>
FUNDS	14		
Unrestricted funds		<u>237,708</u>	<u>267,178</u>
TOTAL FUNDS		<u>237,708</u>	<u>267,178</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2021 and were signed on its behalf by:

A Elliott - Trustee

I H Thompson - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

1. STATUTORY INFORMATION

The Retreat Animal Rescue is an unincorporated charity registered with the Charity Commission for England and Wales. The charity's registered number and business address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over twenty five years
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020

2. ACCOUNTING POLICIES - continued

Grant income recognition

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Reimbursed Expenses	-	2,520
Cafe income	18,495	22,243
Rent received	6,375	6,906
Horse Livery	-	1,620
	<u>24,870</u>	<u>33,289</u>

4. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Events and activities	<u>8,257</u>	<u>7,307</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Animal Rescue	<u>216,380</u>	<u>13,057</u>	<u>229,437</u>

6. SUPPORT COSTS

	Governance costs £
Animal Rescue	<u>13,057</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 20206. SUPPORT COSTS - continued
Support costs, included in the above, are as follows:

	2020 Animal Rescue £	2019 Total activities £
Accountancy	2,000	2,290
Independent examination	1,000	1,000
Legal and professional	10,057	13,324
	<u>13,057</u>	<u>16,614</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

8. STAFF COSTS

	2020 £	2019 £
Wages and salaries	46,642	50,283
Other pension costs	628	420
	<u>47,270</u>	<u>50,703</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Retreat operations	<u>5</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	223,027
Other trading activities	<u>33,289</u>
Total	256,316
EXPENDITURE ON	
Raising funds	7,307
Charitable activities	
Animal Rescue	230,611
Total	<u>237,918</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £		
NET INCOME	18,398		
RECONCILIATION OF FUNDS			
Total funds brought forward	248,780		
TOTAL FUNDS CARRIED FORWARD	<u>267,178</u>		
10. TANGIBLE FIXED ASSETS			
	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 August 2019	129,394	4,287	6,254
Additions	-	-	990
At 31 July 2020	<u>129,394</u>	<u>4,287</u>	<u>7,244</u>
DEPRECIATION			
At 1 August 2019	24,899	3,215	3,072
Charge for year	6,470	1,072	1,811
At 31 July 2020	<u>31,369</u>	<u>4,287</u>	<u>4,883</u>
NET BOOK VALUE			
At 31 July 2020	<u>98,025</u>	-	<u>2,361</u>
At 31 July 2019	<u>104,495</u>	<u>1,072</u>	<u>3,182</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 August 2019	3,000	388	143,323
Additions	-	-	990
At 31 July 2020	<u>3,000</u>	<u>388</u>	<u>144,313</u>
DEPRECIATION			
At 1 August 2019	1,313	259	32,758
Charge for year	421	129	9,903
At 31 July 2020	<u>1,734</u>	<u>388</u>	<u>42,661</u>
NET BOOK VALUE			
At 31 July 2020	<u>1,266</u>	-	<u>101,652</u>
At 31 July 2019	<u>1,687</u>	<u>129</u>	<u>110,565</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Prepayments and accrued income	17,800	17,800

Debtors over one year represents rent paid in advance.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	7,794	-
Other creditors	3,882	6,312
	<u>11,676</u>	<u>6,312</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
In more than five years	245,000	245,000

The lease commitment is for the property at Brickyard Fram, where the charity runs the retreat. The lease is for a period of 25 years and the above represents the total value of the lease less the advance payment of rent made.

14. MOVEMENT IN FUNDS

	At 1/8/19	Net movement in funds	At 31/7/20
	£	£	£
Unrestricted funds			
General fund	141,402	(11,670)	129,732
Brickyard Farm lease	125,776	(17,800)	107,976
	<u>267,178</u>	<u>(29,470)</u>	<u>237,708</u>
TOTAL FUNDS	<u>267,178</u>	<u>(29,470)</u>	<u>237,708</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	208,224	(219,894)	(11,670)
Brickyard Farm lease	-	(17,800)	(17,800)
	<u>208,224</u>	<u>(237,694)</u>	<u>(29,470)</u>
TOTAL FUNDS	<u>208,224</u>	<u>(237,694)</u>	<u>(29,470)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/18 £	Net movement in funds £	At 31/7/19 £
Unrestricted funds			
General fund	105,204	36,198	141,402
Brickyard Farm lease	143,576	(17,800)	125,776
	<u>248,780</u>	<u>18,398</u>	<u>267,178</u>
TOTAL FUNDS	<u>248,780</u>	<u>18,398</u>	<u>267,178</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,316	(220,118)	36,198
Brickyard Farm lease	-	(17,800)	(17,800)
	<u>256,316</u>	<u>(237,918)</u>	<u>18,398</u>
TOTAL FUNDS	<u>256,316</u>	<u>(237,918)</u>	<u>18,398</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/18 £	Net movement in funds £	At 31/7/20 £
Unrestricted funds			
General fund	105,204	24,528	129,732
Brickyard Farm lease	143,576	(35,600)	107,976
	<u>248,780</u>	<u>(11,072)</u>	<u>237,708</u>
TOTAL FUNDS	<u>248,780</u>	<u>(11,072)</u>	<u>237,708</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	464,540	(440,012)	24,528
Brickyard Farm lease	-	(35,600)	(35,600)
	<u>464,540</u>	<u>(475,612)</u>	<u>(11,072)</u>
TOTAL FUNDS	<u>464,540</u>	<u>(475,612)</u>	<u>(11,072)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020

14. MOVEMENT IN FUNDS - continued

In 2015 the trustees designated a £200,000 donation received from Friends of Ferals CAT Group to the rent of Brickyard Farm, this has been prepaid over the term of the lease.

15. RELATED PARTY DISCLOSURES

In 2015, £200,000 was paid to I Thompson and N Davies, who were both trustees of the charity (N Davies has since stepped down), in respect of advance rents for the property occupied by the charity at Brickyard Farm. The lease is dated 4 September 2017 and is for a period of 25 years from 31 March 2015. Annual rent has been charged at £17,800.

Unconditional donations received from trustees during the year totalled Enil (2019: £22,819)

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.