

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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FOR THE YEAR ENDED 31 JULY 2020

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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

		2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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	5		
Animal Rescue		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		237,708	267,178
NET ASSETS		<u>237,708</u>	<u>267,178</u>
FUNDS	14		
Unrestricted funds		237,708	267,178
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	<u>230,611</u>
Total	237,918

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 267,178

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>-</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>-</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	<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

	2020 £	2019 £
Trade creditors	7,794	-
Other creditors	<u>3,882</u>	<u>6,312</u>
	<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	<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 1/8/19 £	Net movement in funds £	At 31/7/20 £
Unrestricted funds			
General fund	141,402	(11,670)	129,732
Brickyard Farm lease	<u>125,776</u>	<u>(17,800)</u>	<u>107,976</u>
	<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	<u>-</u>	<u>(17,800)</u>	<u>(17,800)</u>
	<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 £nil (2019: £22,819)

16. ULTIMATE CONTROLLING PARTY

The charity is ultimately controlled by its board of trustees.