

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
Somerfield House
59 London Road
Maidstone
Kent
ME16 8JH**

THE RETREAT ANIMAL RESCUE

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FOR THE YEAR ENDED 31ST JULY 2022**

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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	5				
Animal Rescue		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	14				
Unrestricted funds				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 Animal Rescue £	2021 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 6	2021 6
Retreat operations		

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

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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)
	298,894	(272,917)	25,977
TOTAL FUNDS	597,788	(272,917)	25,977

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
	267,178	166,254	433,432
Restricted funds			
Hard standing car park	—	3,040	3,040
TOTAL FUNDS	267,178	169,294	436,472

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)
	742,335	(579,225)	163,110
Restricted funds			
Hard standing car park	—	—	3,040
TOTAL FUNDS	742,335	(579,225)	166,150

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.