

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

THE RETREAT ANIMAL RESCUE

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

	Page
Report of the Trustees	1 to 2
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 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
Vislon 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
Maldstone
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
Histon
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	14				
Unrestricted funds				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 Animal Rescue £	2022 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)
	443,441	(305,360)	138,081
Restricted funds			
Hard standing car park	—	3,040	3,040
TOTAL FUNDS	443,441	(302,320)	141,121

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
	260,645	107,100	367,745
Restricted funds			
Hard standing car park	3,040	3,040	3,040
TOTAL FUNDS	260,645	110,140	370,785

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)
	813,860	(742,360)	71,500
Restricted funds			
Hard standing car park	—	3,040	3,040
TOTAL FUNDS	813,860	(745,400)	74,540

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.

