

**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  
Somerfield 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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**THE RETREAT ANIMAL RESCUE**

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

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**Trustees**

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

**Independent Examiner**

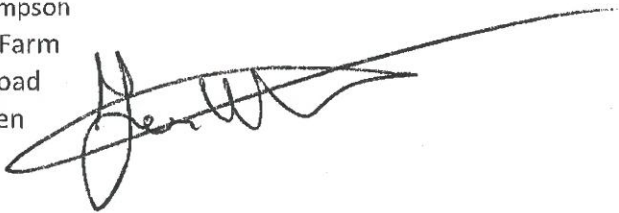
Ensors Accountants LLP  
Incubator 2  
The Boulevard  
Enterprise Campus  
Alconbury Weald  
Huntingdon  
PE28 4XA

**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

A handwritten signature in black ink, appearing to be 'I H Thompson', written over the printed name and address.

## **THE RETREAT ANIMAL RESCUE**

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

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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 3UJ

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

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**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

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

The notes form part of these financial statements.

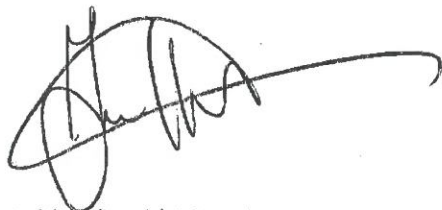
**THE RETREAT ANIMAL RESCUE**

**BALANCE SHEET**  
**31st July 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	234,064	--	234,064	138,065
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	12	(11,400)	--	(11,400)	(8,301)
<b>NET CURRENT ASSETS</b>		130,154	--	133,194	278,500
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		364,218	3,040	367,258	416,565
<b>NET ASSETS</b>		364,218	3,040	367,258	416,565
<b>FUNDS</b>	14				
Unrestricted funds				364,218	413,525
Restricted funds				3,040	3,040
<b>TOTAL FUNDS</b>				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

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#### 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
	<b>19,756</b>	<b>23,124</b>

#### 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 Animal Rescue £	2023 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
	<b>15,609</b>	<b>9,463</b>

#### 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
	<b>105,522</b>	<b>90,601</b>

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	347,296	--	347,296
<b>Charitable activities</b>			
Animal Rescue	--	--	--
Other trading activities	23,124	--	23,124
<b>Total</b>	<b>370,420</b>	<b>--</b>	<b>370,420</b>
<b>EXPENDITURE ON</b>			
Raising funds	562	--	562
<b>Charitable activities</b>			
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
<b>RECONCILIATION OF FUNDS</b>			
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 £
<b>COST</b>			
At 1st August 2023	129,394	18,462	79,752
Additions	--	--	97,639
At 31st July 2024	129,394	18,462	177,391
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
At 31st July 2024	74,733	0	117,983
At 31st July 2023	79,909	4,450	45,903

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# 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 £
<b>COST</b>			
At 1st August 2023	12,653	2	240,263
Additions	44,986	—	142,625
At 31st July 2024	57,639	2	382,889
<b>DEPRECIATION</b>			
At 1st August 2023	4,852	—	102,242
Charge for year	11,442	—	46,584
At 31st July 2024	16,294	—	148,825
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	358,949	(31,507)	327,442
Brickyard Farm lease	54,576	(17,800)	36,776
	<b>413,525</b>	<b>(49,307)</b>	<b>364,218</b>
<b>Restricted funds</b>			
Hard standing car park	3,040	--	3,040
<b>TOTAL FUNDS</b>	<b>416,565</b>	<b>(49,307)</b>	<b>367,258</b>

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

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

Comparatives for movement in funds

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

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**

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#### **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.