

THE RSPCA DANAHER ANIMAL HOME

England & Wales · Charity number 1112369

Details

Other names	DANAHER ANIMAL HOME
Status	Registered
Legal form	Charitable company
Company number	05572968
Registered	2005-12-02
Register	View on the Charity Commission register

Contact

Address	R S P C A Danaher Animal Home Hedingham Road Wethersfield Braintree CM7 4EQ
Phone	0300 111 4321
Email	reception@danaheranimalhome.org.uk
Website	www.danaheranimalhome.org.uk

Activities

Objects: TO PROMOTE KINDNESS AND TO PREVENT OR SUPPRESS CRUELTY TO ANIMALS BY AND EXCLUSIVELY THROUGH THE ESTABLISHMENT AND OPERATION OF AN ANIMAL HOME LICENSED BY THE SOCIETY TO SERVE THE DISTRICTS OF BRANCHES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ("THE SOCIETY") ESTABLISHED WITHIN THE COUNTY OF ESSEX AND SUCH OTHER AREAS AS THE CHARITY SHALL FROM TIME TO TIME DECIDE

Activities: The ownership and operation of an animal shelter to provide a temporary refuge for companion animals rendered homeless, to rehome such animals and to arrange veterinary treatment as necessary. To act as a holding station for sick or injured wildlife until they are fit to return to the wild

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** COUNTY OF ESSEX AND SUCH OTHER AREAS
- Essex
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,404,811	£1,368,000	£2,381,158	49
2023-12-31	£1,402,649	£1,386,184	£2,303,768	51
2022-12-31	£1,142,214	£1,318,374	£2,270,667	52
2021-12-31	£995,723	£1,043,564	£2,467,204	45
2020-12-31	£890,679	£995,273	£2,486,091	49

Trustees

Name	Role	Appointed
Graham Barker	Chair	2020-04-08
Duncan Leach		2023-10-06
Gill Ruth Perry		2023-12-21
Robert Watt Lees		2015-02-18
Ruth Jubb		2025-04-16

THE RSPCA DANAHER ANIMAL HOME

England & Wales - Charity number 1112369

Accounts

Company registration number 05572968 (England and Wales)

Charity registration number 1112369 (England and Wales)

THE RSPCA DANAHER ANIMAL HOME
ANNUAL REPORT AND FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE RSPCA DANAHER ANIMAL HOME

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THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Danaher Animal Home provides a temporary stop for homeless domestic animals that have often been ill-treated and are unwanted. At the Home they are assessed, seen by our veterinary team, cared for, nursed and rehabilitated by our staff and volunteers and then the vast majority are re-homed, returned to owners (strays) or transferred out.

Animals that are deemed unsafe, or that cannot be kept comfortable physically or mentally, are sadly subject to euthanasia. Regrettably euthanasia is an unwelcome reality in any animal rescue establishment. The primary purpose of euthanasia is to relieve suffering. The decision to follow this option will be based on an assessment of many factors. These may include the extent and nature of the disease or injuries, other treatment options, the prognosis and potential quality of life after treatment, the availability and likelihood of success of treatment, the animal's age and/or other disease/health status. No animal at Danaher is euthanised without consultations with either the animal team, the senior management team or any necessary RSPCA Branches or Inspectorate and then that decision being ratified by a qualified member of the Veterinary team.

Danaher runs a fostering programme for various animals including; young animals, elderly animals and animals that are at the end of their lives due to medical conditions, but that can be kept comfortable through medication.

Danaher, whilst being affiliated to the RSPCA, is an independent company responsible for raising its own funding.

Its role is the acceptance of, from RSPCA Essex branches and elsewhere, the RSPCA Inspectorate and other sources, animals for re-homing, rehabilitation and to provide veterinary treatment in this connection.

Furthermore, the safekeeping of some animals pending the possible prosecution of their owners for cruelty, negligence or abuse.

Public benefit

The Home seeks to benefit the public through the pursuit of its stated aims.

Where animals are made available for rehoming, they are housed and microchipped (dogs, cats and rabbits), vet checked and provided with a clean bill of health (or, where necessary, the medication to treat any ongoing health issues). Adoption fees are set at a level that, together with other forms of fundraising, ensures the financial viability of the Home and at a level that is consistent with our aim of providing a first-class rehoming service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

An induction programme is in place for volunteers and covers health and safety and Animal Home operational procedures.

The Home has around 170 volunteers that assist in the day-to-day running of the centre and its shops. From dog walking, grooming, socialising and enrichment of all animals to the sorting, pricing, displaying and selling of donated goods in our charity shops. Volunteers also carry out various administration and control tasks.

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

As at 31st December 2024, there were 163 animals in residence at the Home - 97 dogs, 39 cats, 14 rabbits and 13 other small animals. During 2024, 760 animals were re-homed. Please see the table below for a breakdown of animals entering and leaving throughout 2024.

2024	Dogs	Cats	Rabbits	Misc*	Total
Balance at start of year	73	44	15	37	169
Taken in during the year	511	310	47	71	939
Overall Total					1108
Rehomed during the year	401	288	42	59	760
Transferred out of the Home	10	14	0	14	38
Died	2	0	3	2	7
Subject to euthanasia	74	13	3	20	110
Balance at end of year	97	39	14	13	163

*Misc refers to all small animals that are not classified as rabbits e.g. guinea pigs, hamsters, birds and gerbils, etc.

During the year, 21 dogs were put to sleep due to government legislation of prohibited breeds, therefore preventing Danaher to be able to rehome these animals.

Only 11.7% (110/939 * 100) of the animals in care during 2024 were euthanised for the following reasons - legal, behavior, aggression or medical.

We carried out over 1,500 veterinary procedures at the Home along with countless health checks vaccinations and welfare checks.

We have been able to help home over 80 unclaimed stray dogs and have taken 21 animals from a 'UK animals most in need' networking list. Ongoing projects have been completed to improve the welfare of animals in our stay.

Our mission statement and values are available to view on our website here <https://danaheranimalhome.org.uk/mission-statement>

Fundraising practices

Danaher does not use a professional fundraiser or a commercial participator to raise funds on its behalf. We have not had any complaints about the charity or persons acting on our behalf in relation to fundraising. We do not get involved in face-to-face collections on the street or going from door to door. Our fundraising consists of mailings by means of a computer file of supporters, which identifies the requirements of each supporter and conforms with GDPR rules

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Reserves policy

Trustees' board meetings are held quarterly with full financial reporting, and attendance and input by RSPCA representatives. The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of operating expenditure. Expenditure for 2024 is £1,368,000 and therefore the reserves target is set at £684,000 in general funds. The charity's available reserves, excluding fixed assets and designated funds, amount to £1,229,811 (£1,161,135 in 2023).

Reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are available to be spent as the Trustees decide on capital or revenue projects, all in aid of improving animal welfare. The charity has regular capital projects meetings at which future needs are discussed and agreed upon.

Principal funding sources

It is the intention to match operating income to expenditure as far as possible - this is to be supplemented by an application for any grant support available towards capital or revenue projects. The operation of fundraising activities and various regular giving schemes with gift aid is coordinated through the General Managers together with regular reviews of adoption fees and collection thereof. The regular support of the RSPCA, RSPCA branches and Inspectorate is highly valued, as is their contribution towards the re-homing costs. During each year Danaher's five shops together with general donations and legacies provide essential funding.

Income for the Charity has largely been raised from Charity Shop sales, donations and boarding/adoption fees (£1,148,750). Further income has been received from legacies and gift aid (£202,324). Total expenditure amounts to £1,368,000, £18,185 less than the previous year.

Investment policy

A regular review of investments and deposits is carried out to ensure that maximum use and return of funds available is achieved. Funds are moved between investments as necessary to meet operating requirements. Danaher has an investment sub-committee that meets regularly to ensure maximum return and security. Investments as of 31st December 2024 totaled £339,904.63 compared to £299,323 in 2023, an increase of £40,581.

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Major risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk management policy is in place within the organisation.

Risks are identified and grouped into the following categories: Governance, Financial, Operational, Environmental and Compliance. Risks are re-evaluated and reported either to the Board or one of its ancillary sub-committees (Capital Projects, Fundraising, and Investment).

The main risks include, but are not limited to:

- Trustee skills and commitment that is being mitigated by recruitment and engagement of a multi-skilled Board including Accountancy, IT, Business Management, PR and Veterinary Practice;
- The Charity's 'brand' and public perception and subsequent loss of income that is mitigated by a written complaints policy and subsequent review of any issues identified through the complaints procedure;
- Fundraising. The company mitigates as far as possible the risk of falling income in any of the various areas in which it raises money, by spreading fundraising over several different activities such as; donations, events, shops, sponsorship, boarding and adoption fees. A fundraising sub-committee meets regularly to share ideas and keep adopter, donor and sponsor engagement high. A reserve of six months' operating expenditure is also provided to cover all possible disaster scenarios;
- Health and Safety, this risk is mitigated by a very detailed policy including specific risk assessments. The Charity has appointed Acton Jennings as a 'competent person'. A full audit was carried out by Acton Jennings and all recommendations were implemented. Our recent monitoring inspection confirmed compliance in all areas;
- Loss of key personnel, experience and expertise.
Our senior managers continue to ensure the smooth running of the Home and the shops whilst undertaking regular review of our procedures and policies.

Structure, governance and management

The governing document is the organisation's Memorandum and Articles of Association dated 23 September 2005.

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

R W Lees
G R Barker
D Leach (appointed 23 July 2024)
G Perry (appointed 23 July 2024)
R Jubb (appointed 16 April 2025)
R J Lord (resigned 29 November 2024)

Secretary:

T Harrison (resigned 7 February 2025)
M Klincke (appointed 2 June 2025)

General Managers:

S Garvey
T Harrison (resigned 7 February 2025)
M Klincke (appointed 2 June 2025)

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

The appointment of trustees is by having regard to the job description and person and by interview of interested parties. In addition, references are taken up for each candidate as necessary. Once the board has selected a suitable candidate to engage with, final appointment will be approved by the national RSPCA.

Richard James Lord resigned as Trustee in November 2024.

Organisational structure

The organisation is managed by a board of trustees, with the day-to-day running and some strategic input provided by the General Managers.

Induction and training of trustees

Since the incorporation of the company, any new trustees will be recruited as necessary, being able to provide a professional level of expertise in various fields. They will be introduced to the aims and objectives of the company with an explanation of the foundation and history and relationship with the RSPCA.

Remuneration policy

Salaries of the staff, excluding the General Managers, are recommended by the General Managers to the Board and the budget approved by them. The General Manager salaries are set by the Board.

Relationship with related parties

RSPCA Essex branches and Inspectorate

The charity aims to continue the relationship and support off from the RSPCA Essex and other nearby branches and the Inspectorate. It also intends to continue and expand contact with other local based animal welfare support groups.

RSPCA Licenses

The Animal Home is affiliated, inspected and annually licensed by the RSPCA.

Braintree District Council

The charity has a continuing contact with Braintree District Council for the acceptance of stray dogs.

Colchester Borough Council

The Charity has a continuing contract with Colchester Borough Council for the acceptance of stray dogs.

Tendring District Council

The Charity has a continuing contract with Tendring District Council (or the acceptance of ad hoc stray dogs.

Police, Fire and Crime Commissioner for Essex

The charity has a continuing contract with the Police, Fire and Crime Commissioner for Essex for the acceptance of ad hoc stray dogs.

Uttlesford District Council

The charity has a continuing contract with Uttlesford District Council for the acceptance of ad hoc stray dogs

Statement of trustees' responsibilities

The trustees, who are also the directors of The RSPCA Danaher Animal Home for the purpose of company law, 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).

Company law 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that Moore Green be reappointed as auditor of the company will be put at a General Meeting.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



Trustee

Date: 28/10/25

THE RSPCA DANAHER ANIMAL HOME

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE RSPCA DANAHER ANIMAL HOME

Qualified opinion

We have audited the financial statements of The RSPCA Danaher Animal Home (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

We were appointed as auditor of the charitable company on 12th December 2024, but no stock take was undertaken at the year end as the stock was believed to be immaterial, thus we did not observe the counting of physical inventories at the end of the year. We were unable to satisfy ourselves by alternative means concerning the inventory quantities held at 31 December 2024, which are included in the balance sheet at £15,336, by using other audit procedures. Consequently we were unable to determine whether any adjustment to this amount was necessary.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

As described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the inventory quantities of £15,336 held at 31 December 2024 and 31 December 2023. We have concluded that where the other information refers to the inventory balance or related balances such as cost of sales, it may be materially misstated for the same reason.

THE RSPCA DANAHER ANIMAL HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE RSPCA DANAHER ANIMAL HOME

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Arising solely from the limitation on the scope of our work relating to inventory, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether sufficient accounting records had been kept.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the financial statements are not in agreement with the accounting records.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

THE RSPCA DANAHER ANIMAL HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE RSPCA DANAHER ANIMAL HOME

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included obtaining an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the most significant laws and regulations were the Companies Act 2006, Charities Act 2011, UK taxation, data protection, employment and health and safety legislation.

We assessed and concluded that the charitable company's key area was in relation to income generation from the various income streams. In assessing the completeness and accuracy of these we designed audit tests to verify the income included and the cut off procedures followed by management.

We assessed the susceptibility of the charitable company's financial statements to material misstatements, including how fraud might occur. Audit procedures by the engagement team included identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud; understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process; challenging assumptions and judgements made by management in its significant accounting estimates; identifying and testing unusual value entries, in particular any entries posted with unusual account combinations; and assessing the extent of compliance with the relevant laws and regulations. The size of the charitable company and value of transactions indicated a low level of material risk.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Farr BSc FCA (Senior Statutory Auditor)

For and on behalf of Moore Green, Statutory Auditor

Chartered Accountants

22 Friars Street

Sudbury

CO10 2AA

Date: 29 . OCT . 2025

Moore Green is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE RSPCA DANAHER ANIMAL HOME

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	304,704	-	304,704	417,813	-	417,813
Charitable activities	3	504,174	-	504,174	415,922	-	415,922
Other trading activities	4	542,196	-	542,196	546,744	-	546,744
Investments	5	53,737	-	53,737	22,169	-	22,169
Total income		1,404,811	-	1,404,811	1,402,648	-	1,402,648
Expenditure on:							
Raising funds	6	15,758	-	15,758	20,760	-	20,760
Charitable activities	7	1,352,242	-	1,352,242	1,365,425	-	1,365,425
Total expenditure		1,368,000	-	1,368,000	1,386,185	-	1,386,185
Net gains/(losses) on investments	12	40,581	-	40,581	16,636	-	16,636
Net income and movement in funds		77,392	-	77,392	33,099	-	33,099
Reconciliation of funds:							
Fund balances at 1 January 2024		2,083,766	220,000	2,303,766	2,050,667	220,000	2,270,667
Fund balances at 31 December 2024		2,161,158	220,000	2,381,158	2,083,766	220,000	2,303,766

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE RSPCA DANAHER ANIMAL HOME


BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		811,442		843,308
Investments	15		339,905		299,323
			<u>1,151,347</u>		<u>1,142,631</u>
Current assets					
Stocks	16	15,336		15,336	
Debtors	17	82,147		138,897	
Cash at bank and in hand		1,198,138		1,083,880	
		<u>1,295,621</u>		<u>1,238,113</u>	
Creditors: amounts falling due within one year	19	(65,810)		(76,978)	
Net current assets			<u>1,229,811</u>		<u>1,161,135</u>
Total assets less current liabilities			<u>2,381,158</u>		<u>2,303,766</u>
The funds of the charity					
Endowment funds	21		220,000		220,000
Unrestricted funds	22		2,161,158		2,083,766
			<u>2,381,158</u>		<u>2,303,766</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 Oct 2025


 G R Barker
 Trustee

Company registration number 05572968 (England and Wales)

THE RSPCA DANAHER ANIMAL HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Net cash income / (expenditure)			77,392		33,101
Adjustments to cash flows from non-cash items					
Depreciation		93,604		92,909	
Financial instrument net (gains) losses through statement of financial activities		(40,581)		(16,635)	
(Profit)/loss on disposal of tangible fixed assets		1,397		-	
			131,812		109,375
Working capital adjustments					
(increase)/decrease in stock		-		(1,138)	
(increase)/decrease in debtors		56,750		(73,574)	
(increase)/decrease in creditors		(11,168)		20,833	
Net cash flows from operating activities			177,394		55,496
Cash flow form investing activities					
Purchase of tangible assets		(63,136)		(275)	
Net cash used in investing activities			(63,136)		(275)
Net increase/(decrease) in cash and cash equivalents			114,258		55,221
Cash and cash equivalents at beginning of year			1,083,880		1,028,659
Cash and cash equivalents at end of year			<u>1,198,138</u>		<u>1,083,880</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The RSPCA Danaher Animal Home is a private company limited by guarantee incorporated in England and Wales. The registered office is Thorley Farm, Heddingham Road, Wethersfield, Braintree, Essex, CM7 4EQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where services are provided to the charity as a donation that would normally be purchased from the charity's suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the costs to the donor or the resale value of goods that are to be sold.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Income from other activities includes sales made at the Home and the shops and also income from fundraising events undertaken by the charity. Income is recognised when it is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measure reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Animal accommodation	5% straight line method
Equipment and shop fittings	15% reducing balance method & 5% straight line method
Motor vehicles	15% reducing balance method
Drainage installations	25% reducing balance method
Reception	5% straight line method
Carpark	15% reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost. Where stock is in relation to donated goods no closing value included due to the impracticality of the volume of low- value items. Instead recognised as income when sold.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.12 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 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.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	101,280	117,983
Legacies	220,701	241,091
Grants	1,000	-
Donated goods and services	(18,377)	58,467
Other	100	272
	<u>304,704</u>	<u>417,813</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Animal care	430,602	362,252
Charitable rental income	4,005	-
Reimbursement of vet fees	69,567	53,670
	<u>504,174</u>	<u>415,922</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	12,161	24,926
Shop income from sale of donated goods and services	530,035	521,818
Other trading activities	542,196	546,744

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	53,737	22,169

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Seeking donations, grants and legacies	3,352	5,711
Trading costs		
Operating charity shops	12,406	15,049
Total costs	15,758	20,760

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Unrestricted funds	Unrestricted funds
	General	General
	2024	2023
	£	£
Direct costs		
Staff costs	798,912	785,031
Animal food and bedding	15,297	5,478
Veterinary fees and vaccines	140,941	147,895
Donated goods	3,630	18,231
Depreciation of animal accommodation	54,156	54,156
Depreciation of motor vehicles	3,631	4,272
Depreciation of drainage installations	3	4
Depreciation of reception	2,529	2,529
Depreciation of meet and greet	5,818	6,676
Depreciation of equipment and shop fittings	21,492	24,177
Depreciation of strawberry fields	931	1,095
Depreciation of carpark	5,044	-
	<u>1,052,384</u>	<u>1,049,544</u>
Share of support and governance costs (see note 8)		
Support	270,216	279,285
Governance	29,642	36,596
	<u>1,352,242</u>	<u>1,365,425</u>
Analysis by fund		
Unrestricted funds	<u><u>1,352,242</u></u>	<u><u>1,365,425</u></u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	Fundraising 2024 £	Total 2023 £
Depreciation	-	-
Operating lease charges	-	-
Charity shop rent	80,495	83,576
Water and general rates	11,391	14,631
Lighting and heat	57,717	59,234
Insurance	8,621	4,635
Repairs and maintenance	25,424	23,997
Telephone	3,910	4,166
Postage, stationery and computer consumables	13,549	15,374
Equipment rental	12,145	14,893
Clothing	2,557	1,587
Sundry expenses	4,199	14,368
Cleaning and refuse collection	23,371	23,758
Septic tank expenses	320	394
Motor expenses	8,708	10,487
Advertising	2,446	1,217
Bank charges	7,164	6,948
Staff expenses	1,295	20
Staff training	1,660	-
Profit/Loss on disposal of fixed assets	1,397	-
Subscriptions	1,818	-
Management fees	2,029	-
	270,216	279,285

	2024 £	2023 £
Governance costs comprise:		
Audit fees	8,750	13,125
Accountancy	11,413	14,474
Legal and professional	9,479	8,997
	29,642	36,596

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,750	13,125
Depreciation of owned tangible fixed assets	93,604	92,909
	102,354	106,034

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses paid or benefits from the charity, during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	49	51
	<u>49</u>	<u>51</u>
Employment costs	2024	2023
	£	£
Wages and salaries	745,207	734,900
Social security costs	41,678	38,599
Other pension costs	12,027	11,532
	<u>798,912</u>	<u>785,031</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	90,000	113,858
	<u>90,000</u>	<u>113,858</u>

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	40,581	16,636
	<u>40,581</u>	<u>16,636</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets	Freehold land and buildings accommodation	Animal accommodation	Equipment and shop fittings	Motor vehicles	Drainage installations	Reception	Carpark	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2024	220,000	1,083,113	536,397	38,426	2,211	50,586	-	1,930,733
Additions	-	-	5,486	-	-	-	57,650	63,136
Disposals	-	-	-	(4,117)	-	-	-	(4,117)
At 31 December 2024	220,000	1,083,113	541,883	34,309	2,211	50,586	57,650	1,989,752
Depreciation and impairment								
At 1 January 2024	-	779,354	249,875	14,220	2,199	41,777	-	1,087,425
Depreciation charged in the year	-	54,156	28,241	3,631	3	2,529	5,044	93,604
Eliminated in respect of disposals	-	-	-	(2,720)	-	-	-	(2,720)
At 31 December 2024	-	833,510	278,116	15,131	2,202	44,306	5,044	1,178,309
Carrying amount								
At 31 December 2024	220,000	249,603	263,767	19,178	9	6,280	52,606	811,443
At 31 December 2023	220,000	303,759	286,519	24,207	13	8,810	-	843,308

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 January 2024	299,323
Valuation changes	40,582
At 31 December 2024	<u>339,905</u>
Carrying amount	
At 31 December 2024	<u>339,905</u>
At 31 December 2023	<u>299,323</u>

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>15,336</u>	<u>15,336</u>

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	55,516	69,368
Prepayments and accrued income	26,631	69,529
	<u>82,147</u>	<u>138,897</u>

18 Finance lease obligations

	2024 £	2023 £
Future minimum lease payments due under finance leases:		
Within one year	58,903	43,593
Within two and five years	230,472	9,296
In over five years	45,000	-
	<u>334,375</u>	<u>52,889</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	13,586	11,328
Trade creditors	26,125	32,426
Other creditors	3,827	7,597
Accruals and deferred income	22,272	25,627
	<u>65,810</u>	<u>76,978</u>

20 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	12,027	11,532
	<u>12,027</u>	<u>11,532</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024	At 31 December 2024
	£	£
Permanent endowments		
Capital fund	220,000	220,000
	<u>220,000</u>	<u>220,000</u>
Previous year:	At 1 January 2023	At 31 December 2023
	£	£
Permanent endowments		
Capital fund	220,000	220,000
	<u>220,000</u>	<u>220,000</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Cattery Development Project	300,000	-	-	-	300,000
General funds	1,783,766	1,404,811	(1,368,000)	40,581	1,861,158
	<u>2,083,766</u>	<u>1,404,811</u>	<u>(1,368,000)</u>	<u>40,581</u>	<u>2,161,158</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
Cattery Development Project	300,000	-	-	-	300,000
General funds	1,750,667	1,402,648	(1,386,185)	16,636	1,783,766
	<u>2,050,667</u>	<u>1,402,648</u>	<u>(1,386,185)</u>	<u>16,636</u>	<u>2,083,766</u>

23 Analysis of net assets between funds

	Unrestricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	591,441	220,000	811,441
Investments	339,905	-	339,905
Current assets/(liabilities)	1,229,811	-	1,229,811
	<u>2,161,157</u>	<u>220,000</u>	<u>2,381,157</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	623,308	220,000	843,308
Investments	299,323	-	299,323
Current assets/(liabilities)	1,161,135	-	1,161,135
	<u>2,083,766</u>	<u>220,000</u>	<u>2,303,766</u>

24 Related party transactions

During the year the charity entered into the following transactions with related parties:

Linkwood Veterinary Centre Ltd

(Vets)

During the year £3,258 (2023: £4,867) was invoiced by Linkwood Veterinary Centre Ltd in respect of veterinary fees in which R Lees, who is a trustee, has a material interest. Of this, at the balance sheet date the amount due to Linkwood Veterinary Centre Ltd was £1,259 (2023: £3,397).

THE RSPCA DANAHER ANIMAL HOME

England & Wales - Charity number 1112369

Accounts

Company registration number: 05572968
Charity registration number: 1112369

The RSPCA Danaher Animal Home

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

The RSPCA Danaher Animal Home

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The RSPCA Danaher Animal Home

Reference and Administrative Details

Trustees	R J Lord R W Lees G R Barker D Leach G Perry
Secretary	T Harrison
General Managers	S Garvey T Harrison
Registered Office	Thorley Farm Hedingham Road Wethersfield Braintree Essex CM7 4EQ

The charity is incorporated in England and Wales.

Company Registration Number 05572968

Charity Registration Number 1112369

Solicitors: Holmes & Hills
Bocking End
Braintree
Essex
CM7 9AJ

Bankers Santander
Corporate Business Bank
Bridle Road
Bootle
Merseyside
GIR 0AA

Senior Statutory Auditor N Forsyth FCA
Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

The RSPCA Danaher Animal Home

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objectives and aims

The Danaher Animal Home provides a temporary stop for homeless domestic animals that have often been ill-treated and are unwanted. At the Home they are assessed, seen by our veterinary team, cared for, nursed and rehabilitated by our staff and volunteers and then the vast majority are re-homed, returned to owners (strays) or transferred out.

Animals that are deemed unsafe, or that cannot be kept comfortable physically or mentally, are sadly subject to euthanasia. Regrettably euthanasia is an unwelcome reality in any animal rescue establishment. The primary purpose of euthanasia is to relieve suffering. The decision to follow this option will be based on an assessment of many factors. These may include the extent and nature of the disease or injuries, other treatment options, the prognosis and potential quality of life after treatment, the availability and likelihood of success of treatment, the animal's age and/or other disease/health status. No animal at Danaher is euthanased without consultations with either the animal team, the senior management team or any necessary RSPCA Branches or Inspectorate and then that decision being ratified by a qualified member of the Veterinary team.

Danaher runs a fostering programme for various animals including: young animals, elderly animals and animals that are at the end of their lives due to medical conditions, but that can be kept comfortable through medication.

Danaher, whilst being affiliated to the RSPCA, is an independent company responsible for raising its own funding.

Its role is the acceptance of, from RSPCA Essex branches and elsewhere, the RSPCA Inspectorate and other sources, animals for re-homing, rehabilitation and to provide veterinary treatment in this connection.

Furthermore, the safekeeping of some animals pending the possible prosecution of their owners for cruelty, negligence or abuse.

Fundraising disclosures

Danaher does not use a professional fundraiser or a commercial participator to raise funds on its behalf. We have not had any complaints about the charity or persons acting on our behalf in relation to fundraising. We do not get involved in face to face collections on the street or going from door to door. Our fundraising consists of mailings by means of a computer file of supporters, which identifies the requirements of each supporter and conforms with GDPR rules.

The RSPCA Danaher Animal Home

Trustees' Report

Public benefit

The Home seeks to benefit the public through the pursuit of its stated aims.

Where animals are made available for rehoming, they are neutered and microchipped (dogs, cats and rabbits), vet checked and provided with a clean bill of health (or, where necessary, the medication to treat any ongoing health issues). Adoption fees are set at a level that, together with other forms of fundraising, ensures the financial viability of the Home and at a level that is consistent with our aim of providing a first class rehoming service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

An induction programme is in place for volunteers and covers health and safety and Animal Home operational procedures.

The Home has around 150 volunteers that assist in the day to day running of the centre and its shops. From dog walking, grooming, socialising and enrichment of all animals to the sorting, pricing, displaying and selling of donated goods in our charity shops. Volunteers also carry out various administration and control tasks.

Achievements and performance

As at 31st December 2023, there were 169 animals in residence at the Home. 73 dogs, 44 cats, 15 rabbits and 37 other small animals.

During 2023, 840 animals were re-homed. Please see the table below for a breakdown of animals entering and leaving throughout 2023.

2023	Dogs	Cats	Rabbits	Misc*	Total
Balance at start of year (1 January 2023)	74	43	15	17	149
Taken in during the year	406	369	71	196	1,042
Overall total					1,191
Re-homed during the year	285	323	65	167	840
Transferred out of the Home	69	8	-	2	79
Died	-	5	4	3	12
Subject to euthanasia	53	32	2	4	91
Balance at end of year (31 December 2023)	73	44	15	37	169
Overall total					1,191

*Misc refers to all small animals that are not classified as rabbits e.g. guinea pigs, hamsters, birds and gerbils, etc.

Only 7.6% (91/1191*100) of the animals in care during 2023 were euthanised for the following reasons - legal, behaviour, aggression or medical.

We carried out over 1,000 veterinary procedures at the home along with countless health checks vaccinations and welfare checks.

We have been able to help home over 40 unclaimed stray dogs and have taken 25 animals from a 'UK animals most in need' networking list. Ongoing projects have been completed to improve the welfare of animals in our stay. The Danaher animal home opened its door to the public again after being closed for general viewings since COVID. This is with the intention of finding the animals their forever homes much quicker.

Our mission statement and values were published this year and is available to view on our website here <https://danaheranimalhome.org.uk/mission-statement>.

The RSPCA Danaher Animal Home

Trustees' Report

Financial review

Policy on reserves

Trustees' board meetings are held quarterly with full financial reporting and attendance and input by RSPCA representatives. It is intended to maintain a reserve of six months operating expenditure.

The charity's available reserves, excluding fixed assets and designated funds, amount to £1,140,460 (2022 - £1,034,725). The Trustees feel that they need to hold reserves of £497,000 in order to be able to meet any deficit not covered by recurrent income. The remaining reserves are available to be spent as the Trustees decide on capital or revenue projects, all in aid of improving animal welfare. The charity has regular capital projects meetings at which future needs are discussed and agreed upon.

Principal funding sources

It is the intention to match operating income to expenditure as far as possible - this is to be supplemented by an application for any grant support available towards capital or revenue projects. The operation of fundraising activities and various regular giving schemes with gift aid is co-ordinated through the General Managers together with regular reviews of adoption fees and collection thereof. The regular support of the RSPCA, RSPCA branches and Inspectorate is highly valued, as is their contribution towards the re-homing costs. During each year Danaher's six shops together with general donations and legacies provide essential funding.

Investment policy and objectives

A regular review of investments and deposits is carried out to ensure that maximum use and return of funds available is achieved. Funds are moved between investments as necessary to meet operating requirements. Danaher has an investment sub-committee that meets regularly to ensure maximum return and security.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	R J Lord
	R W Lees
	G R Barker
	F G Hammett (resigned 14 July 2023)
	H Hendry (resigned 23 February 2023)
	T Turner (resigned 8 August 2023)
	D Leach (appointed 6 October 2023)
	G Perry (appointed 21 December 2023)
	A Dewar (resigned 11 May 2022)
	M Bond (resigned 1 January 2022)
Secretary:	H Hendry (resigned 23 February 2023)
	T Harrison (appointed 25 August 2023)
General Managers:	S Garvey
	T Harrison

The RSPCA Danaher Animal Home

Trustees' Report

Structure, governance and management

Nature of governing document

The governing document is the organisation's Memorandum and Articles of Association dated 23 September 2005.

Recruitment and appointment of trustees

The appointment of trustees is by having regard to the job description and person and by interview of interested parties. In addition, references are taken up for each candidate as necessary. Once the board has selected a suitable candidate to engage with, final appointment will be approved by the national RSPCA.

Induction and training of trustees

Since the incorporation of the company, any new trustees will be recruited as necessary, being able to provide a professional level of expertise in various fields. They will be introduced to the aims and objectives of the company with an explanation of the foundation and history and relationship with the RSPCA.

Arrangements for setting key management personnel remuneration

Salaries of the staff, excluding the General Managers, are recommended by the General Managers to the Board and the budget approved by them. The General Managers salaries are set by the Board.

Organisational structure

The organisation is managed by a board of trustees, with the day to day running and some strategic input provided by the General Managers.

The RSPCA Danaher Animal Home

Trustees' Report

Relationships with related parties

RSPCA Essex branches and Inspectorate

The charity aims to continue the relationship and support of/from the RSPCA Essex and other nearby branches and the Inspectorate. It also intends to continue and expand contact with other local based animal welfare support groups.

RSPCA Licences

The Animal Home is affiliated, inspected and annually licensed by the RSPCA.

Braintree District Council

The charity has a continuing contract with Braintree District Council for the acceptance of stray dogs.

Colchester Borough Council

The Charity has a continuing contract with Colchester Borough Council for the acceptance of stray dogs.

Tendring District Council

The Charity has a continuing contract with Tendring District Council for the acceptance of ad hoc stray dogs.

Police, Fire and Crime Commissioner for Essex

The charity has a continuing contract with Police, Fire and Crime Commissioner for Essex for the acceptance of ad hoc stray dogs.

Uttlesford District Council

The charity has a continuing contract with Uttlesford District Council for the acceptance of ad hoc stray dogs.

Major risks and management of those risks

Risks facing the charity

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk management policy is in place within the organisation.

Risks are identified and grouped into the following categories: Governance, Financial, Operational, Environmental and Compliance. Risks are re-evaluated and reported either to the Board or one of its ancillary sub-committees (Capital Projects, Fundraising, and Investment).

The main risks include, but are not limited to:

- Trustee skills and commitment that is being mitigated by recruitment and engagement of a multi-skilled Board including Accountancy, IT, Business Management, PR and Veterinary Practice;
- The Charity's 'brand' and public perception and subsequent loss of income that is mitigated by a written complaints policy and subsequent review of any issues identified through the complaints procedure;
- Fundraising. The company mitigates as far as possible the risk of falling income in any of the various areas in which it raises money, by spreading fundraising over several different activities such as; donations, events, shops, sponsorship, boarding and adoption fees. A fundraising sub-committee meets regularly to share ideas and keep adopter, donor and sponsor engagement high. A reserve of six months operating expenditure is also provided to cover all possible disaster scenarios;
- Health and Safety, this risk is mitigated by a very detailed policy including specific risk assessments. The Charity has appointed Acton Jennings as a 'competent person'. A full audit was carried out by Acton Jennings and all recommendations were implemented. Our recent monitoring inspection confirmed compliance in all areas; and
- Loss of key personnel, experience and expertise.

Our senior managers continue to ensure the smooth running of the Home and the shops whilst undertaking regular review of our procedures and policies.

The RSPCA Danaher Animal Home

Trustees' Report

Trustee and staffing changes

Sam Garvey was initially appointed as Acting General Manager and has since been appointed Operational General Manager. Sam is already a valued member of the team and her knowledge of our organisation, together with her RSPCA background will, we believe, continue to stand Danaher in good stead. Trudy Harrison has now been appointed Finance General Manager and Company Secretary.


Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 24/09/2024 and signed on its behalf by:



.....
G R Barker
Trustee

The RSPCA Danaher Animal Home

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The RSPCA Danaher Animal Home for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24/09/2024 and signed on its behalf by:



G R Barker
Trustee

The RSPCA Danaher Animal Home

Independent Auditor's Report to the Members of The RSPCA Danaher Animal Home

Opinion

We have audited the financial statements of The RSPCA Danaher Animal Home (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

The RSPCA Danaher Animal Home

Independent Auditor's Report to the Members of The RSPCA Danaher Animal Home

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities SORP (FRS102), taxation legislation and data protection, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

The RSPCA Danaher Animal Home

Independent Auditor's Report to the Members of The RSPCA Danaher Animal Home

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Nicholas Forsyth FCA (Senior Statutory Auditor)
For and on behalf of Lambert Chapman LLP, Statutory Auditor

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Date: 24 September 2024

The RSPCA Danaher Animal Home

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	417,814	-	417,814	194,680
Charitable activities	4	415,922	-	415,922	362,423
Other trading activities	5	546,744	-	546,744	579,330
Investment income	6	22,169	-	22,169	5,781
Total Income		<u>1,402,649</u>	<u>-</u>	<u>1,402,649</u>	<u>1,142,214</u>
Expenditure on:					
Raising funds	7	20,760	-	20,760	23,098
Charitable activities	8	1,365,424	-	1,365,424	1,295,276
Total Expenditure		<u>1,386,184</u>	<u>-</u>	<u>1,386,184</u>	<u>1,318,374</u>
(Gains)/losses on investment assets		<u>(16,636)</u>	<u>-</u>	<u>(16,636)</u>	<u>20,377</u>
Net movement in funds		33,101	-	33,101	(196,537)
Reconciliation of funds					
Total funds brought forward		<u>2,050,667</u>	<u>220,000</u>	<u>2,270,667</u>	<u>2,467,204</u>
Total funds carried forward	21	<u><u>2,083,768</u></u>	<u><u>220,000</u></u>	<u><u>2,303,768</u></u>	<u><u>2,270,667</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The RSPCA Danaher Animal Home

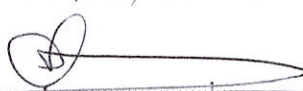
**(Registration number: 05572968)
Balance Sheet as at 31 December 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	843,308	935,942
Investments	14	<u>299,323</u>	<u>282,688</u>
		<u>1,142,631</u>	<u>1,218,630</u>
Current assets			
Stocks	15	15,336	14,198
Debtors	16	138,897	65,323
Cash at bank and in hand		<u>1,083,880</u>	<u>1,028,659</u>
		1,238,113	1,108,180
Creditors: Amounts falling due within one year	17	<u>(76,976)</u>	<u>(56,143)</u>
Net current assets		<u>1,161,137</u>	<u>1,052,037</u>
Net assets		<u>2,303,768</u>	<u>2,270,667</u>
Funds of the charity:			
Endowment funds		220,000	220,000
Unrestricted income funds			
Unrestricted funds		<u>2,083,768</u>	<u>2,050,667</u>
Total funds	21	<u>2,303,768</u>	<u>2,270,667</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 29 were approved by the trustees, and authorised for issue on

24/01/2024 and signed on their behalf by:



 G R Barker
 Trustee

The RSPCA Danaher Animal Home

Statement of Cash Flows for the Year Ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash income/(expenditure)	33,101	(196,537)
Adjustments to cash flows from non-cash items		
Depreciation	92,909	93,072
Financial instrument net (gains) losses through statement of financial activities	(16,635)	20,377
(Profit)/loss on disposal of tangible fixed assets	<u>-</u>	<u>(6,471)</u>
	109,375	(89,559)
Working capital adjustments		
(Increase)/decrease in stocks	(1,138)	5,198
(Increase)/decrease in debtors	(73,574)	68,307
Increase in creditors	<u>20,833</u>	<u>27,169</u>
Net cash flows from operating activities	<u>55,496</u>	<u>11,115</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(275)	(136,260)
Sale of tangible fixed assets	<u>-</u>	<u>14,079</u>
Net cash flows from investing activities	<u>(275)</u>	<u>(122,181)</u>
Net increase/(decrease) in cash and cash equivalents	55,221	(111,066)
Cash and cash equivalents at 1 January	<u>1,028,659</u>	<u>1,139,725</u>
Cash and cash equivalents at 31 December	<u><u>1,083,880</u></u>	<u><u>1,028,659</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Thorley Farm
Hedingham Road
Wethersfield
Braintree
Essex
CM7 4EQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The RSPCA Danaher Animal Home 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Judgements

Apart from those judgements involving estimations, management have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacies are recognised within the financial statements when the charity has entitlement to the legacy, receipt of the legacy is probable and the amount of the legacy can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from the charity's suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Other trading activities

Income from other trading activities includes sales made at the Home and the shops and also income from fundraising events undertaken by the charity, including events such as sale of Christmas cards and calendars, quiz nights and an annual fun day. Income is recognised when it is receivable.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable activities include rehoming fees for animals from the Home and reimbursement of vet fees and is recognised when it is receivable and the value of the income can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	not provided
Equipment and shop fittings	15% reducing balance method & 20% straight line method
Motor vehicles	15% reducing balance method
Animal accommodation	5% straight line method
Drainage installations	25% reducing balance method
Reception	5% straight line method

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds that are set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Capital Fund is a permanent endowment fund and refers to the freehold of land and buildings which were transferred to the company by the North West Essex Branch of the RSPCA for the specific purpose of being used as an animal home. The original valuation was a combination of the purchase price paid by the branch and the estimated value of the gift given by Mrs Danaher. The property was valued as detailed in the fixed asset note.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies				
Legacies	241,091	-	241,091	42,130
Donations	117,984	-	117,984	94,837
Gift aid reclaimed	40,236	-	40,236	20,996
Grants, including capital grants;				
Grants from other charities	-	-	-	36,560
Donated goods and services	18,231	-	18,231	50
Insurance commission	272	-	272	107
	<u>417,814</u>	<u>-</u>	<u>417,814</u>	<u>194,680</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Re-homing	362,252	-	362,252	315,899
Reimbursement of vet fees	53,670	-	53,670	46,524
	<u>415,922</u>	<u>-</u>	<u>415,922</u>	<u>362,423</u>

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Trading income;				
Shop income from sale of donated goods and services	501,519	-	501,519	535,635
Home shop sales	20,299	-	20,299	15,323
Fundraising events	24,926	-	24,926	28,372
	<u>546,744</u>	<u>-</u>	<u>546,744</u>	<u>579,330</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Other investment income	22,169	-	22,169	5,781
	<u>22,169</u>	<u>-</u>	<u>22,169</u>	<u>5,781</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising trading costs				
Fundraising	5,711	-	5,711	6,586
Costs of goods sold	15,049	-	15,049	16,512
	<u>20,760</u>	<u>-</u>	<u>20,760</u>	<u>23,098</u>

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Animal food and bedding		5,477	5,477	19,222
Veterinary fees and vaccines		147,895	147,895	101,652
Donated goods		18,231	18,231	-
Depreciation of animal accommodation		54,156	54,156	52,764
Depreciation of motor vehicles		4,272	4,272	3,582
Depreciation of drainage installations		4	4	6
Depreciation of reception		2,529	2,529	2,529
Depreciation of meet and greet		6,676	6,676	6,737
Depreciation of equipment and shop fittings		24,177	24,177	26,167
Depreciation of strawberry field fencing		1,095	1,095	1,287
(Profit)/loss on sale of tangible fixed assets held for charity's own use		-	-	(6,471)
Staff costs	12	785,031	785,031	781,514
Allocated support costs	9	279,285	279,285	283,543
Governance costs	9	36,596	36,596	22,744
		<u>1,365,424</u>	<u>1,365,424</u>	<u>1,295,276</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Staff expenses	20	-	20	1,436
Charity shop rent	83,576	-	83,576	87,606
Water and general rates	14,631	-	14,631	14,240
Lighting and heat	59,234	-	59,234	50,519
Insurance	4,635	-	4,635	6,021
Repairs and maintenance	23,997	-	23,997	27,750
Telephone	4,166	-	4,166	7,271
Postage, stationery and computer consumables	15,374	-	15,374	17,712
Equipment rental	14,893	-	14,893	15,780
Clothing	1,587	-	1,587	2,696
Sundry expenses	14,368	-	14,368	6,199
Cleaning and refuse collection	23,758	-	23,758	22,024
Septic tank expenses	394	-	394	514
Motor expenses	10,487	-	10,487	9,387
Advertising	1,217	-	1,217	3,372
Bank charges	6,948	-	6,948	7,499
Staff training	-	-	-	3,517
	<u>279,285</u>	<u>-</u>	<u>279,285</u>	<u>283,543</u>

Basis of allocation

Reference

Method of allocation

All support costs have been allocated to the charity's principal objective of the provision of a temporary refuge for animals.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Audit fees				
Audit of the financial statements	13,125	-	13,125	6,325
Legal fees	8,997	-	8,997	4,885
Other governance costs	14,474	-	14,474	11,534
	<u>36,596</u>	<u>-</u>	<u>36,596</u>	<u>22,744</u>

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Audit fees	13,125	6,325
Loss on disposal of fixed assets held for the charity's own use	-	(6,471)
Depreciation of fixed assets	92,909	93,072
	<u>92,909</u>	<u>93,072</u>

11 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	734,900	728,202
Social security costs	38,599	43,045
Pension costs	11,532	10,267
	<u>785,031</u>	<u>781,514</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average head count	<u>51</u>	<u>52</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £113,858 (2022 - £123,049).

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

13 Tangible fixed assets

	Land and buildings £	Equipment and shop fittings £	Motor vehicles £	Animal Accommodation £	Drainage installations £	Reception £	Total £
Cost							
At 1 January 2023	220,000	536,119	38,426	1,083,113	2,211	50,585	1,930,454
Additions	-	275	-	-	-	-	275
At 31 December 2023	220,000	536,394	38,426	1,083,113	2,211	50,585	1,930,729
Depreciation							
At 1 January 2023	-	217,927	9,947	725,198	2,194	39,246	994,512
Charge for the year	-	31,948	4,272	54,156	4	2,529	92,909
At 31 December 2023	-	249,875	14,219	779,354	2,198	41,775	1,087,421
Net book value							
At 31 December 2023	220,000	286,519	24,207	303,759	13	8,810	843,308
At 31 December 2022	220,000	318,192	28,479	357,915	17	11,339	935,942

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Fixed asset investments

	2023	2022
	£	£
Other investments (Multi-Asset Fund Z Accumulation)	<u>299,323</u>	<u>282,688</u>

Other investments

	Listed investments	Total
	£	£
Cost or Valuation		
At 1 January 2023	282,688	282,688
Revaluation	<u>16,635</u>	<u>16,635</u>
At 31 December 2023	<u>299,323</u>	<u>299,323</u>
Net book value		
At 31 December 2023	<u>299,323</u>	<u>299,323</u>
At 31 December 2022	<u>282,688</u>	<u>282,688</u>

The market value of the listed investments at 31 December 2023 was £299,323 (2022 - £282,688).

15 Stock

	2023	2022
	£	£
Stocks	<u>15,336</u>	<u>14,198</u>

16 Debtors

	2023	2022
	£	£
Trade debtors	69,368	11,318
Prepayments and accrued income	<u>69,529</u>	<u>54,005</u>
	<u>138,897</u>	<u>65,323</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	32,426	17,784
Other taxation and social security	11,116	11,121
Other creditors	7,807	4,529
Accruals	25,627	22,709
	<u>76,976</u>	<u>56,143</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	43,593	52,593
Between one and five years	9,296	52,889
	<u>52,889</u>	<u>105,482</u>

19 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £11,532 (2022 - £10,267).

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

21 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General fund	1,750,667	1,402,649	(1,386,184)	16,636	1,783,768
<i>Designated</i>					
Cattery Development Project	300,000	-	-	-	300,000
Total unrestricted funds	2,050,667	1,402,649	(1,386,184)	16,636	2,083,768
Endowment funds					
<i>Permanent</i>					
Capital fund	220,000	-	-	-	220,000
Total funds	2,270,667	1,402,649	(1,386,184)	16,636	2,303,768

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
<i>General</i>						
General fund	1,937,204	1,105,654	(1,281,814)	10,000	(20,377)	1,750,667
<i>Designated</i>						
Aviaries Conversion	10,000	-	-	(10,000)	-	-
Cattery Development Project	300,000	-	-	-	-	300,000
	<u>310,000</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>300,000</u>
Total unrestricted funds	<u>2,247,204</u>	<u>1,105,654</u>	<u>(1,281,814)</u>	<u>-</u>	<u>(20,377)</u>	<u>2,050,667</u>
Restricted						
Kickstart Grant	-	36,560	(36,560)	-	-	-
Endowment funds						
<i>Permanent</i>						
Capital fund	220,000	-	-	-	-	220,000
Total funds	<u>2,467,204</u>	<u>1,142,214</u>	<u>(1,318,374)</u>	<u>-</u>	<u>(20,377)</u>	<u>2,270,667</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the funds are to be applied are as follows:

The Capital Fund is a permanent endowment fund and refers to the freehold of land and buildings which were transferred to the company by the North West Essex Branch of the RSPCA for the specific purpose of being used as an animal home. The original valuation was a combination of the purchase price paid by the branch and the estimated value of the gift given by Mrs Danaher. The property was valued as detailed in the fixed asset note.

The unrestricted fund relates to funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

The Cattery fund relates to allocated monies which would help with the need across the National Society to create additional space to house cats. The number of cats held in private boarding regularly exceeds 100. This additional cattery would provide another 36 pens and be able to house some 60 cats or kittens. This would decrease the amount of money the National Society spends on private boarding fees and mean donor money is better spent. This would also benefit the local RSPCA branches that board their animals for rehoming here at Danaher. Meetings have been held with a local developer/builder and we are awaiting an architect visit. We are now looking at the options of converting the existing barn area that runs alongside the reception building as opposed to building a whole new building out on the fields. The delay with this project is the complexity of the asbestos located within this area. The estimated cost for building/renovating at present still stands at approximately £300,000. This project should negate any need for planning permission as it is an existing building. Further meetings with the architect should help with these outstanding matters.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2023

22 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2023
				£
Tangible fixed assets	623,308	-	220,000	843,308
Fixed asset investments	299,323	-	-	299,323
Current assets	938,113	300,000	-	1,238,113
Current liabilities	<u>(76,976)</u>	<u>-</u>	<u>-</u>	<u>(76,976)</u>
Total net assets	<u>1,783,768</u>	<u>300,000</u>	<u>220,000</u>	<u>2,303,768</u>

	Unrestricted funds		Endowment funds	(Unaudited)
	General	Designated	Permanent	2022
	£	£	£	£
Tangible fixed assets	715,942	-	220,000	935,942
Fixed asset investments	282,688	-	-	282,688
Current assets	808,180	300,000	-	1,108,180
Current liabilities	<u>(56,143)</u>	<u>-</u>	<u>-</u>	<u>(56,143)</u>
Total net assets	<u>1,750,667</u>	<u>300,000</u>	<u>220,000</u>	<u>2,270,667</u>

23 Related party transactions

During the year the charity made the following related party transactions:

Linkswood Veterinary Centre Ltd

(Vets)

During the year £4,867 (2022 - £2,037) was invoiced by Linkswood Veterinary Centre Ltd in respect of veterinary fees in which R Lees, who is a trustee, has a material interest. Of this, at the balance sheet date the amount due to Linkswood Veterinary Centre Ltd was £3,397 (2022 - £565).

THE RSPCA DANAHER ANIMAL HOME

England & Wales - Charity number 1112369

Accounts

Company registration number: 05572968
Charity registration number: 1112369

The RSPCA Danaher Animal Home

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

The RSPCA Danaher Animal Home

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The RSPCA Danaher Animal Home

Reference and Administrative Details

Trustees
R J Lord
R W Lees
Ms A J Dewar
G R Barker
F G Hammett
Mrs H Hendry
Dr M Bond

Secretary Mrs H Hendry

Registered Office
Thorley Farm
Hedingham Road
Wethersfield
Braintree
Essex
CM7 4EQ

The charity is incorporated in England and Wales.

Company Registration Number 05572968

Charity Registration Number 1112369

Solicitors:
Holmes & Hills
Bocking End
Braintree
Essex
CM7 9AJ

Bankers
Santander
Corporate Business Bank
Bridle Road
Bootle
Merseyside
GIR 0AA

Independent Examiner
N Forsyth FCA
Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

The RSPCA Danaher Animal Home

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objectives and activities

Objectives and aims

The Danaher Animal Home provides a temporary stop for homeless domestic animals that have often been ill-treated and/are unwanted. At the Home they are assessed, seen by our veterinary team, cared for, nursed and rehabilitated by our staff and volunteers and then the vast majority are re-homed, returned to owners (strays) or transferred out.

Animals that are deemed unsafe, or that cannot be kept comfortable physically or mentally, are sadly subject to euthanasia. Regrettably euthanasia is an unwelcome reality in any animal rescue establishment. No animal at Danaher is euthanased without first consulting with: our veterinary team, the animal care team, the senior management team, and any necessary RSPCA Branches and Inspectorate.

Danaher runs a fostering programme for various animals including; young animals, elderly animals and animals that are at the end of their lives due to medical conditions, but that can be kept comfortable through medication.

Danaher, whilst being affiliated to the RSPCA, is an independent company responsible for raising its own funding.

Its role is the acceptance, from RSPCA Essex branches and elsewhere, the RSPCA Inspectorate and other sources, of animals for re-homing, rehabilitation and to provide veterinary treatment in this connection.

Furthermore, the safekeeping of some animals pending the possible prosecution of their owners for cruelty, negligence or abuse.

Public benefit

The Home seeks to benefit the public through the pursuit of its stated aims.

Where animals are made available for rehoming, they are neutered and microchipped (dogs, cats and rabbits), vet checked and provided with a clean bill of health (or, where necessary, the medication to treat any ongoing health issues). Adoption fees are set at a level that, together with other forms of fundraising, ensures the financial viability of the Home and at a level that is consistent with our aim of providing a first class rehoming service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

An induction programme is in place for volunteers and covers health and safety and Animal Home operational procedures.

The Home has around 150 volunteers that assist in the day to day running of the centre and its shops. From dog walking, grooming, socialising and enrichment of all animals to the sorting, pricing, displaying and selling of donated goods in our charity shops. Volunteers also carry out various administration and control tasks.

The RSPCA Danaher Animal Home

Trustees' Report

Achievements and performance

As at 31st December 2021, there were 153 animals in residence at the Home. 86 dogs, 30 cats, 14 rabbits and 23 other small animals.

During 2021, 583 animals were re-homed. Please see the table below for a breakdown of animals entering and leaving throughout 2021.

2021	Dogs	Cats	Rabbits	Misc*	Total
Balance at start of year (1 January 2021)	28	27	5	48	108
Taken in during the year	264	276	73	153	766
Overall total					874
Re-homed during the year	127	229	60	167	583
Returned to owners	37	21	2	7	67
Transferred out of the Home	8	9	-	-	17
Died	8	2	2	1	13
Subject to euthanasia	26	12	-	3	41
Balance at end of year (31 December 2021)	86	30	14	23	153
Overall total					874

*Misc refers to all small animals that are not classified as rabbits e.g. guinea pigs, hamsters, birds and gerbils, etc.

Only 4.7% (41/874*100) of the animals taken in during 2021 were euthanased.

Our new veterinary facilities continue to bring benefits to animal welfare and cost savings during 2021. Our Vet and Vet Nurse undertook 633 operations over the year along with countless health checks, vaccinations and welfare checks. Having a vet provision on-site for the animals at the centre really makes a huge difference to animal welfare and means we do not have to spend hours transporting animals for veterinary procedures. This allows us to save time and money.

Sadly, we were once again unable to hold our annual Fun day due to Covid-19 restrictions. We did run a successful raffle ticket and calendar appeal which has raised approx. £17,500, which is a great result. We were able to run our Christmas event, 'Toys and Treats' and we raised an amazing £2,000.

Our mission statement and values were published this year and is available to view on our website here <https://danaheranimalhome.org.uk/mission-statement>.

Simon Mills, our IT manager, has spent many hours building us a bespoke website and database. These interact with one another to improve our website experience and our animal recording system. You can visit our new website here - <https://danaheranimalhome.org.uk>.

Simon has also expanded our IT network across the site meaning all our animal accommodation blocks are now linked. The installation of second-hand PCs into the animal blocks has enabled us to cut down on our paper use and we are almost finished transitioning to a paper free system. We have other improvements planned for 2022, like a VOIP phone system and a smoother online payments system, all with a view to continuing to reducing expenses across the charity.

Access to our rehoming blocks is still restricted and we are pleased that this has not impacted on our rehoming figures. In addition, we have been able to extend our opening hours so that we can accommodate more introductions to potential adopters along with being on-site for the animals over extended hours. We are now open to the public, by appointment, between the hours of 10am and 5pm. We are on-site for the animals from 8am to 6pm. This increased level of availability has been wonderful for our animals and staff and means we have more time available to achieve everything we need to during the day.

The RSPCA Danaher Animal Home

Trustees' Report

We were delighted to welcome back our volunteers from April 2021. We revamped our animal volunteer recruitment and training and we are loving having our extended family back to help us. Our shop volunteers also were able to return and are essential to the success of our shops.

Our Meet and Greet building is finished and in use, this is a great resource and is really benefiting our animals and team. Our old aviary has been converted into three extra-large kennels and we expect these to be completed and in use by mid-2022.

Our on-site pet shop in our reception building has enjoyed a revamp. The shop sells everything needed by a new adopter. We have everything you will need for your new family member. Adopters also receive money off vouchers to put towards future purchases.

Financial review

Policy on reserves

Trustees' board meetings are held quarterly with full financial reporting and attendance and input by RSPCA representatives. It is intended to maintain a reserve of six months operating expenditure.

The charity's available reserves, excluding fixed assets and designated funds, amount to £1,218,777. The Trustees feel that they need to hold reserves of £497,000 in order to be able to meet any deficit not covered by recurrent income. The remaining reserves are available to be spent as the Trustees decide on capital or revenue projects, all in aid of improving animal welfare. The charity has regular capital projects meetings at which future needs are discussed and agreed upon.

Principal funding sources

It is the intention to match operating income to expenditure as far as possible - this is to be supplemented by an application for any grant support available towards capital or revenue projects. The operation of fund raising activities and various regular giving schemes with gift aid is co-ordinated through the Chief Executive Officer (CEO) together with regular reviews of adoption fees and collection thereof. The regular support of the RSPCA, RSPCA branches and Inspectorate is highly valued, as is their contribution towards the re-homing costs. During each year Danaher's six shops together with general donations and legacies provide essential funding.

Investment policy and objectives

A regular review of investments and deposits is carried out to ensure that maximum use and return of funds available is achieved. Funds are moved between investments as necessary to meet operating requirements. Danaher has an investment sub-committee that meets regularly to ensure maximum return and security.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	R J Lord
	R W Lees
	Ms A J Dewar
	G R Barker
	F G Hammett
	Mrs H Hendry (appointed 19 May 2021)
	Dr M Bond (appointed 13 October 2021)
Secretary:	Mrs H Hendry (appointed 26 April 2022)

The RSPCA Danaher Animal Home

Trustees' Report

Structure, governance and management

Nature of governing document

The governing document is the organisation's Memorandum and Articles of Association dated 23 September 2005.

Recruitment and appointment of trustees

The appointment of trustees is by having regard to the job description and person and by interview of interested parties. In addition references are taken up for each candidate as necessary. Once the board has selected a suitable candidate to engage with, final appointment will be approved by the national RSPCA.

Induction and training of trustees

Since the incorporation of the company, any new trustees will be recruited as necessary, being able to provide a professional level of expertise in various fields. They will be introduced to the aims and objectives of the company with an explanation of the foundation and history and relationship with the RSPCA.

Organisational structure

The organisation is managed by a board of trustees, with the day to day running and some strategic input provided by the CEO.

Relationships with related parties

RSPCA Essex branches and Inspectorate

The charity aims to continue the relationship and support of/from the RSPCA Essex and other nearby branches and the Inspectorate. It also intends to continue and expand contact with other local based animal welfare support groups.

Braintree District Council

The Animal Home is affiliated, inspected and annually licensed by the RSPCA and has a contract with Braintree District Council for stray dogs.

Colchester Borough Council

A new contract has been set up with Colchester Borough Council for the ad hoc acceptance of stray dogs.

Tendring District Council

A new contract has been set up with Tendring District Council for the acceptance of stray dogs.

The RSPCA Danaher Animal Home

Trustees' Report

Major risks and management of those risks

Risks facing the charity

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk management policy is in place within the organisation.

Risks are identified and grouped into the following categories: Governance, Financial, Operational, Environmental and Compliance. Risks are re-evaluated and reported either to the Board or one of its ancillary sub-committees (Capital Projects, Fundraising, and Investment) at least quarterly.

The main risks include, but are not limited to:

- Trustee skills and commitment that is being mitigated by recruitment and engagement of a multi-skilled board including Accountancy, Law, IT, Business Management, PR and Veterinary Practice. Informal training and information sessions are held twice a year for Trustees;
- The Charity's 'brand' and public perception and subsequent loss of income that is mitigated by a written complaints policy and subsequent review of any issues identified through the complaints procedure;
- Fundraising. The company mitigates as far as possible the risk of falling income in any of the various areas in which it raises money, by spreading fundraising over several different activities such as; donations, events, shops, sponsorship, boarding and adoption fees. A fundraising sub-committee meets regularly to share ideas and keep adopter, donor and sponsor engagement high. A reserve of six months operating expenditure is also provided to cover all possible disaster scenarios;
- Health and Safety, this risk is mitigated by a very detailed policy including specific risk assessments. The Charity has appointed Acton Jennings as 'competent person'. A full audit was carried out by Acton Jennings and all recommendations were implemented. Our recent monitoring inspection confirmed compliance in all areas;
- Loss of key personnel, experience and expertise.

Our senior managers continue to ensure the smooth running of the Home and the shops whilst undertaking regular review of our procedures and policies.

COVID-19

The impact from Covid-19 has been felt across all areas of operation.

We had to close all of our six charity shops for a good portion of 2020 and well into 2021. The shops are an essential part of running the Home successfully and would normally provide around 50% of the recurrent income needed. We were able to reopen all shops on April 12th 2021. Although recovery to pre-covid figures has not been achievable yet, we are hopeful our shops will continue to improve during 2022.

Sadly, the annual Fun Day was cancelled due to a combination of the pandemic and a lack of time to make the necessary arrangements leading up to the day itself.

We incurred losses of £18,887 throughout 2021.

The RSPCA Danaher Animal Home

Trustees' Report

Trustee and staffing changes

In early 2022, Richard Lord will be standing down as Chairman after 16 years of serving both as a Trustee and the Chairman of Danaher. We are delighted that Richard has agreed to stay on as a Trustee. The board wish to express their sincere and heartfelt thanks to Richard for his dedication and service to the Home.

Deborah Satchell left us in May 2022, having worked tirelessly at Danaher for 16 years, latterly as our CEO.

It is very difficult to say what a debt Danaher owes to both of them. They have selflessly helped to make Danaher the hugely respected rehoming and caring centre for animals in both Essex and Suffolk. Whatever was thrown at them they have been equal to the task and, although both will be with us in the short term, we will hugely miss their leadership and management skills and, of course their friendship and warm personalities.

To cater for the loss of our CEO we have made the following appointments: Sam Garvey has been appointed as Acting General Manager. Sam is already a valued member of the team and her knowledge of our organisation, together with her RSPCA background will, we believe, continue to stand Danaher in good stead.

Debi Thomas has been appointed as Acting Finance Manager, to fulfil the financial part of Deborah's role. Debi is also a very valued member of the current team and many of you will have worked alongside her too.

Deborah, prior to her formally leaving in May, was attempting the near impossible task of ensuring that all the knowledge and experience she has accumulated at Danaher is handed over. This is especially true for Sam and Debi whilst they are starting to undertake their new responsibilities. We are very grateful to Deborah for the time and effort she has dedicated to the training and teaching.

We strongly believe that the appointments will lead to a smooth transition and that Danaher will continue to deliver the same high standards of animal care for which it is so well- known.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 1 September 2022 and signed on its behalf by:

.....
G R Barker
Trustee

The RSPCA Danaher Animal Home

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The RSPCA Danaher Animal Home for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 1 September 2022 and signed on its behalf by:

.....
G R Barker
Trustee

The RSPCA Danaher Animal Home

Independent Examiner's Report to the trustees of The RSPCA Danaher Animal Home ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The RSPCA Danaher Animal Home are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of The RSPCA Danaher Animal Home as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Nicholas Forsyth FCA

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
The Institute of Chartered Accountants in England and Wales (ICAEW)

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

27 September 2022

The RSPCA Danaher Animal Home

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2021 £	As restated Total 2020 £
Income and Endowments from:					
Donations and legacies	3	319,696	-	319,696	362,077
Charitable activities	4	264,992	-	264,992	183,384
Other trading activities	5	405,797	-	405,797	338,821
Investment income	6	<u>5,238</u>	<u>-</u>	<u>5,238</u>	<u>6,397</u>
Total Income		<u>995,723</u>	<u>-</u>	<u>995,723</u>	<u>890,679</u>
Expenditure on:					
Raising funds	7	8,318	-	8,318	8,468
Charitable activities	8	<u>1,035,246</u>	<u>-</u>	<u>1,035,246</u>	<u>986,805</u>
Total Expenditure		<u>1,043,564</u>	<u>-</u>	<u>1,043,564</u>	<u>995,273</u>
(Gains)/losses on investment assets		<u>(28,954)</u>	<u>-</u>	<u>(28,954)</u>	<u>(18,737)</u>
Net movement in funds		(18,887)	-	(18,887)	(85,857)
Reconciliation of funds					
Total funds brought forward		<u>2,266,091</u>	<u>220,000</u>	<u>2,486,091</u>	<u>2,571,948</u>
Total funds carried forward	22	<u><u>2,247,204</u></u>	<u><u>220,000</u></u>	<u><u>2,467,204</u></u>	<u><u>2,486,091</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The RSPCA Danaher Animal Home
(Registration number: 05572968)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	900,362	868,694
Investments	15	<u>303,065</u>	<u>274,112</u>
		<u>1,203,427</u>	<u>1,142,806</u>
Current assets			
Stocks	16	19,396	12,427
Debtors	17	133,630	161,920
Cash at bank and in hand		<u>1,139,725</u>	<u>1,198,591</u>
		1,292,751	1,372,938
Creditors: Amounts falling due within one year	18	<u>(28,974)</u>	<u>(29,653)</u>
Net current assets		<u>1,263,777</u>	<u>1,343,285</u>
Net assets		<u>2,467,204</u>	<u>2,486,091</u>
Funds of the charity:			
Endowment funds		220,000	220,000
Unrestricted income funds			
Unrestricted funds		<u>2,247,204</u>	<u>2,266,091</u>
Total funds	22	<u>2,467,204</u>	<u>2,486,091</u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 10 to 27 were approved by the trustees, and authorised for issue on

1 September 2022 and signed on their behalf by:

.....
G R Barker
Trustee

The RSPCA Danaher Animal Home

Statement of Cash Flows for the Year Ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash expenditure	(18,887)	(85,857)
Adjustments to cash flows from non-cash items		
Depreciation	84,052	85,680
Financial instrument net (gains) losses through statement of financial activities	<u>(28,953)</u>	<u>(18,737)</u>
	36,212	(18,914)
Working capital adjustments		
Increase in stocks	(6,969)	(1,120)
Decrease/(increase) in debtors	28,290	(43,061)
(Decrease)/increase in creditors	<u>(679)</u>	<u>7,891</u>
Net cash flows from operating activities	56,854	(55,204)
Cash flows from investing activities		
Purchase of tangible fixed assets	<u>(115,720)</u>	<u>(27,777)</u>
Net decrease in cash and cash equivalents	(58,866)	(82,981)
Cash and cash equivalents at 1 January	<u>1,198,591</u>	<u>1,281,572</u>
Cash and cash equivalents at 31 December	<u><u>1,139,725</u></u>	<u><u>1,198,591</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Thorley Farm
Hedingham Road
Wethersfield
Braintree
Essex
CM7 4EQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The RSPCA Danaher Animal Home 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Reclassification of comparative amounts

Charity shop sales and home shop sales have been reclassified from Income from Charitable Activities to Income from Other Trading Activities, to more appropriately align with the guidance in the Statement of Recommended Practice. This is simply a movement within the Statement of Financial Activities and the surplus reported in the accounts for the year ended 31 December 2020 remains unchanged.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

Judgements

Apart from those judgements involving estimations, management have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacies are recognised within the financial statements when the charity has entitlement to the legacy, receipt of the legacy is probable and the amount of the legacy can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from the charity's suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Other trading activities

Income from other trading activities includes sales made at the Home and the shops and also income from fundraising events undertaken by the charity, including events such as sale of Christmas cards and calendars, quiz nights and an annual fun day. Income is recognised when it is receivable.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable activities include rehoming fees for animals from the Home and reimbursement of vet fees and is recognised when it is receivable and the value of the income can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	not provided
Equipment and shop fittings	15% reducing balance method & 20% straight line method
Motor vehicles	15% reducing balance method
Animal accommodation	5% straight line method
Drainage installations	25% reducing balance method
Reception	5% straight line method

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds that are set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Capital Fund is a permanent endowment fund and refers to the freehold of land and buildings which were transferred to the company by the North West Essex Branch of the RSPCA for the specific purpose of being used as an animal home. The original valuation was a combination of the purchase price paid by the branch and the estimated value of the gift given by Mrs Danaher. The property was valued as detailed in the fixed asset note.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Donations and legacies			
Donations from individuals	216,663	216,663	127,623
Gift aid reclaimed	17,035	17,035	11,205
Grants, including capital grants;			
CJRS Claims	38,160	38,160	67,598
Other grants re Covid 19	46,907	46,907	146,379
Grants from other charities	-	-	8,000
Donated services and facilities	560	560	920
Other income from donations and legacies	371	371	352
	<u>319,696</u>	<u>319,696</u>	<u>362,077</u>

4 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Re-homing	220,089	220,089	154,397
Reimbursement of vet fees	44,903	44,903	28,987
	<u>264,992</u>	<u>264,992</u>	<u>183,384</u>

5 Income from other trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Trading income;			
Shop income from sale of donated goods and services	374,929	374,929	310,898
Home shop sales	8,012	8,012	3,917
Fundraising events	22,856	22,856	24,006
	<u>405,797</u>	<u>405,797</u>	<u>338,821</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Other investment income	5,238	5,238	6,397
	5,238	5,238	6,397
	5,238	5,238	6,397

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Fundraising trading costs			
Fundraising	2,811	2,811	4,402
Costs of goods sold	5,507	5,507	4,066
	8,318	8,318	8,468
	8,318	8,318	8,468

8 Expenditure on charitable activities

	Unrestricted 2021	Total 2021	Total 2020
	£	£	£
Staff costs	614,335	614,335	579,508
Animal food and bedding	15,760	15,760	16,438
Veterinary fees and vaccines	86,727	86,727	71,265
Depreciation of animal accommodation	50,554	50,554	50,371
Depreciation of motor vehicles	2,509	2,509	2,952
Depreciation of drainage installations	7	7	10
Depreciation of reception	2,529	2,529	2,476
Depreciation of strawberry field fencing	-	-	1,783
Depreciation of meet and greet	1,364	1,364	-
Depreciation of equipment and shop fittings	25,574	25,574	28,088
Depreciation of strawberry field fencing	1,515	1,515	-
Allocated support costs (see note 9)	222,274	222,274	228,640
Governance costs (see note 9)	12,098	12,098	5,274
	1,035,246	1,035,246	986,805
	1,035,246	1,035,246	986,805

£1,035,246 (2020 - £986,805) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £			
Staff expenses	2,212		2,212	769
Charity shop rent	82,844		82,844	87,785
Water and general rates	11,751		11,751	11,139
Lighting and heat	25,468		25,468	23,058
Insurance	3,858		3,858	4,425
Repairs and maintenance	24,647		24,647	20,104
Telephone	6,781		6,781	6,271
Postage, stationery and computer consumables	13,331		13,331	9,919
Equipment rental	11,661		11,661	7,945
Clothing	1,400		1,400	1,034
Sundry expenses	2,738		2,738	8,224
Cleaning and refuse collection	16,084		16,084	34,228
Septic tank expenses	689		689	457
Motor expenses	8,375		8,375	8,616
Advertising	858		858	431
Bank charges	5,945		5,945	4,235
Staff training	3,632		3,632	-
	<u>222,274</u>		<u>222,274</u>	<u>228,640</u>

Basis of allocation

Reference

Method of allocation

All support costs have been allocated to the charity's principal objective of the provision of a temporary refuge for animals.

Governance costs

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Other £		
Independent Examiner's remuneration	3,500	-	3,500	3,500
Legal fees	6,644	-	6,644	1,674
Other governance costs	1,954	-	1,954	100
	<u>12,098</u>	<u>-</u>	<u>12,098</u>	<u>5,274</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	84,052	85,680
Independent Examiner's remuneration	<u>3,500</u>	<u>3,500</u>

11 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	577,378	549,406
Social security costs	29,179	22,955
Pension costs	<u>7,778</u>	<u>7,147</u>
	<u>614,335</u>	<u>579,508</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Average head count	<u>45</u>	<u>49</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £123,059 (2020 - £127,861).

13 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>3,500</u>	<u>3,500</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Tangible fixed assets

	Land and buildings £	Equipment and shop fittings £	Motor vehicles £	Animal Accommodation £	Drainage installations £	Reception £	Total £
Cost							
At 1 January 2021	220,000	386,346	30,971	1,007,424	2,211	49,517	1,696,469
Additions	-	110,565	-	4,087	-	1,068	115,720
At 31 December 2021	<u>220,000</u>	<u>496,911</u>	<u>30,971</u>	<u>1,011,511</u>	<u>2,211</u>	<u>50,585</u>	<u>1,812,189</u>
Depreciation							
At 1 January 2021	-	155,283	14,243	621,880	2,181	34,188	827,775
Charge for the year	-	28,453	2,509	50,554	7	2,529	84,052
At 31 December 2021	<u>-</u>	<u>183,736</u>	<u>16,752</u>	<u>672,434</u>	<u>2,188</u>	<u>36,717</u>	<u>911,827</u>
Net book value							
At 31 December 2021	<u>220,000</u>	<u>313,175</u>	<u>14,219</u>	<u>339,077</u>	<u>23</u>	<u>13,868</u>	<u>900,362</u>
At 31 December 2020	<u>220,000</u>	<u>231,063</u>	<u>16,728</u>	<u>385,544</u>	<u>30</u>	<u>15,329</u>	<u>868,694</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

15 Fixed asset investments

	2021 £	2020 £
Other investments	<u>303,065</u>	<u>274,112</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2021	274,112	274,112
Revaluation	<u>28,953</u>	<u>28,953</u>
At 31 December 2021	<u>303,065</u>	<u>303,065</u>
Net book value		
At 31 December 2021	<u>303,065</u>	<u>303,065</u>
At 31 December 2020	<u>274,112</u>	<u>274,112</u>

The market value of the listed investments at 31 December 2021 was £303,065 (2020 - £274,112).

16 Stock

	2021 £	2020 £
Stocks	<u>19,396</u>	<u>12,427</u>

17 Debtors

	2021 £	2020 £
Trade debtors	54,605	9,833
Prepayments	78,881	143,696
Other debtors	<u>144</u>	<u>8,391</u>
	<u>133,630</u>	<u>161,920</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	10,934	10,862
Other taxation and social security	-	8,549
Other creditors	7,445	2,480
Accruals	10,595	7,762
	<u>28,974</u>	<u>29,653</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	87,593	88,540
Between one and five years	<u>120,483</u>	<u>182,076</u>
	<u>208,076</u>	<u>270,616</u>

20 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

21 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,778 (2020 - £7,147).

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

22 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds						
<i>General</i>						
General fund	1,870,338	995,723	(1,043,564)	85,753	28,954	1,937,204
<i>Designated</i>						
Strawberry Field Fencing	10,753	-	-	(10,753)	-	-
Aviaries Conversion	45,000	-	-	(35,000)	-	10,000
Meet and Greet Room	40,000	-	-	(40,000)	-	-
Cattery Development Project	300,000	-	-	-	-	300,000
	<u>395,753</u>	<u>-</u>	<u>-</u>	<u>(85,753)</u>	<u>-</u>	<u>310,000</u>
Total unrestricted funds	2,266,091	995,723	(1,043,564)	-	28,954	2,247,204
Endowment funds						
<i>Permanent</i>						
Capital fund	<u>220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,000</u>
Total funds	<u>2,486,091</u>	<u>995,723</u>	<u>(1,043,564)</u>	<u>-</u>	<u>28,954</u>	<u>2,467,204</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted					
<i>General</i>					
Unrestricted funds	1,954,412	890,679	(993,490)	18,737	1,870,338
<i>Designated</i>					
Strawberry Field Fencing	12,536	-	(1,783)	-	10,753
Aviaries Conversion	45,000	-	-	-	45,000
Meet and Greet Room	40,000	-	-	-	40,000
Cattery	300,000	-	-	-	300,000
	<u>397,536</u>	<u>-</u>	<u>(1,783)</u>	<u>-</u>	<u>395,753</u>
Total unrestricted	2,351,948	890,679	(995,273)	18,737	2,266,091
Endowment					
<i>Permanent</i>					
Capital Fund	220,000	-	-	-	220,000
Total funds	<u>2,571,948</u>	<u>890,679</u>	<u>(995,273)</u>	<u>18,737</u>	<u>2,486,091</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

The specific purposes for which the funds are to be applied are as follows:

The Capital Fund is a permanent endowment fund and refers to the freehold of land and buildings which were transferred to the company by the North West Essex Branch of the RSPCA for the specific purpose of being used as an animal home. The original valuation was a combination of the purchase price paid by the branch and the estimated value of the gift given by Mrs Danaher. The property was valued as detailed in the fixed asset note.

The unrestricted fund relates to funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Strawberry Field Fencing relates to monies allocated to fencing the perimeter of a $\frac{3}{4}$ acre field to enable us to let groups of dogs run free and as additional exercise runs. This is especially important for welfare as being able to socialise with conspecifics and display natural behaviours are essential to the well-being and health of all dogs. We will be planting trees and shrubs and embedding large tubes and tunnels for the dogs to play in. This project is now completed and all funds allocated were spent on this project. We have just recently spent a further £6,000 on a new agility set to go within this area.

The Aviaries Conversion fund relates to monies allocated to building work to convert an old disused building into extra-large dog kennels. We are seeing an increase of large breed dogs and stressed dogs coming into our care. These large kennels will mean these dogs can be housed more comfortably. They will also enable us to house large dogs that come in together, which is much better for welfare. The work was to be started in September 2019 but delays mean that the conversion commenced in mid-2021. The Aviary conversion is now complete and has been signed off by RSCPA HQ. It does, however, require further works to be carried out as the drainage and flooring is not fit for purpose. A recent quote has been estimated at £10,000 plus VAT to complete the works and make this block fit for purpose during the winter season. New tiles need to be laid to improve the current drainage system.

The Meet and Greet Room fund relates to monies allocated to provide a large indoor space for dog to dog introductions in inclement weather. It will also provide a space to hold training classes to further support the dogs that have been re-homed with behaviour issues. This building can also be used to host our educational programmes for children in schools and care. The Meet and Greet Room is now complete and is being used as a public area for dogs to meet potential adopters.

The Cattery fund relates to allocated monies which will help with the need across the National Society to create additional space to house cats. The number of cats held in private boarding regularly exceeds 100. This additional cattery will provide another 36 pens and be able to house some 60 cats or kittens. This will decrease the amount of money the National Society spends on private boarding fees and mean donor money is better spent. This will also benefit the local RSPCA branches that board their animals for rehoming here at Danaher. The cattery project is now underway. Meetings have been held with a local developer/builder and we are awaiting an architect visit. We are now looking at the options of converting the existing barn area that runs alongside the reception building as opposed to building a whole new building out on the fields. The delay with this project is the complexity of the asbestos located within this area. The estimated cost for building/renovating at present still stands at approximately £300,000. This project should negate any need for planning permission as it is an existing building. Further meetings with the architect should help with these outstanding matters.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2021

23 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2021 £
Tangible fixed assets	680,362	-	220,000	900,362
Fixed asset investments	303,065	-	-	303,065
Current assets	982,751	310,000	-	1,292,751
Current liabilities	(28,974)	-	-	(28,974)
Total net assets	<u>1,937,204</u>	<u>310,000</u>	<u>220,000</u>	<u>2,467,204</u>

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2020 £
Tangible fixed assets	638,590	10,104	220,000	868,694
Fixed asset investments	274,112	-	-	274,112
Current assets	987,289	385,649	-	1,372,938
Current liabilities	(29,653)	-	-	(29,653)
Total net assets	<u>1,870,338</u>	<u>395,753</u>	<u>220,000</u>	<u>2,486,091</u>

24 Related party transactions

During the year the charity made the following related party transactions:

Holmes and Hills (Solicitors)

During the year £1,243 was paid to Holmes and Hills in respect of legal fees in which H Hendry, who is a trustee, has a material interest (2020: £Nil). At the balance sheet date the amount due to/from Holmes and Hills was £Nil (2020 - £Nil).

THE RSPCA DANAHER ANIMAL HOME

England & Wales - Charity number 1112369

Accounts

The RSPCA Danaher Animal Home

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

The RSPCA Danaher Animal Home

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The RSPCA Danaher Animal Home

Reference and Administrative Details

Chief Executive Officer Ms D J Satchell

Trustees
R J Lord
R W Lees
Ms A J Dewar
G R Barker
F G Hammett
Mrs H Hendry

Secretary Ms D J Satchell

Registered Office
Thorley Farm
Hedingham Road
Wethersfield
Braintree
Essex
CM7 4EQ

The charity is incorporated in England and Wales.

Company Registration Number 05572968

Charity Registration Number 1112369

Solicitors
Holmes & Hills
Bocking End
Braintree
Essex
CM7 9AJ

Bankers
Santander
Corporate Business Bank
Bridle Road
Bootle
Merseyside
GIR 0AA

Independent Examiner
N Forsyth FCA
Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

The RSPCA Danaher Animal Home

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Trustees

R J Lord

J Bear (resigned 25 February 2021)

Ms P Lee (resigned 25 February 2021)

R W Lees

Ms R E Mason (resigned 25 February 2021)

Ms A J Dewar

G R Barker (appointed 8 April 2020)

F G Hammett (appointed 8 April 2020)

Mrs H Hendry (appointed 19 May 2021)

Objectives and activities

Objectives and aims

The Danaher Animal Home provides a temporary stop for homeless domestic animals that have often been ill-treated and/or unwanted. At the Home they are assessed, seen by our veterinary team, cared for, nursed and rehabilitated by our staff and volunteers and then the vast majority are re-homed, returned to owners (strays) or transferred out.

Animals that are deemed unsafe or that cannot be kept comfortable physically or mentally, are sadly subject to euthanasia. Regrettably euthanasia is an unwelcome reality in any animal rescue establishment. No animal at Danaher is euthanased without first consulting with: our veterinary team, the animal care team, the senior management team, and any necessary RSPCA Branches and Inspectorate.

Danaher runs a fostering programme for various animals including; young animals, elderly animals and animals that are at the end of their lives due to medical conditions, but that can be kept comfortable through medication.

Danaher, whilst being affiliated to the RSPCA, is an independent company responsible for raising its own funding.

Its role is the acceptance, from RSPCA Essex branches and elsewhere, the RSPCA Inspectorate and other sources, of animals for re-homing, rehabilitation and to provide veterinary treatment in this connection.

Furthermore, the safekeeping of some animals pending the possible prosecution of their owners for cruelty, negligence or abuse.

Public benefit

The Home seeks to benefit the public through the pursuit of its stated aims.

Where animals are made available for rehoming, they are neutered and microchipped (dogs, cats and rabbits), vet checked and provided with a clean bill of health (or, where necessary, the medication to treat any ongoing health issues). Adoption fees are set at a level that, together with other forms of fundraising, ensures the financial viability of the Home and at a level that is consistent with our aim of providing a first class rehoming service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

An induction programme is in place for volunteers and covers health and safety and Animal Home operational procedures.

The Home has around 150 volunteers that assist in the day to day running of the centre and its shops. This number has been drastically reduced during the pandemic but we are hopeful we will return to normal soon. From dog walking, grooming, socialising and enrichment of all animals to the sorting, pricing, displaying and selling of donated goods in our charity shops. Volunteers also carry out various administration and control tasks.

The RSPCA Danaher Animal Home

Trustees' Report

Achievements and performance

As at 31st December 2020, there were 108 animals in residence at the Home. 28 dogs, 27 cats, 5 rabbits and 48 other small animals.

During 2020, 463 animals were re-homed. Please see the table below for a breakdown of animals entering and leaving throughout 2020.

2020	Dogs	Cats	Rabbits	Misc*	Total
Balance at start of year (1 January 2020)	74	43	16	14	147
Taken in during the year	143	159	61	181	544
Overall total					691
Re-homed during the year	137	153	71	102	463
Returned to owners	5	4	-	-	9
Transferred out of the Home	31	6	-	37	74
Died	1	-	-	6	7
Subject to euthanasia	15	12	1	2	30
Balance at end of year (31 December 2020)	28	27	5	48	108
Overall total					691

*Misc refers to all small animals that are not classified as Rabbits e.g. Guinea Pigs, Hamsters, Birds and Gerbils, etc.

Only 4.3% (30/691*100) of the animals taking in during 2020 were euthanised.

Our new veterinary facilities continue to bring benefits to animal welfare and cost savings of over £30,000 during 2020.

Sadly we were unable to hold our annual Fun Day due to Covid-19 restrictions. We did run a successful raffle ticket and calendar appeal which has raised approx. £18,000, which is a superb result.

We are in the process of reviewing our mission statement and values, to ensure we remain true to our core principles and goals, we hope to publish this during July 2021.

Financial review

Policy on reserves

Trustees' board meetings are held quarterly with full financial reporting and attendance and input by RSPCA representatives. It is intended to maintain a reserve of six months operating expenditure.

The charity's available reserves, excluding tangible fixed assets and designated funds, amount to £1,221,644. The Trustees feel that they need to hold reserves of £440,600 in order to be able to meet any deficit not covered by recurrent income. The remaining reserves are available to be spent as the Trustees decide on capital or revenue projects, all in aid of improving animal welfare. The charity has regular capital projects meetings at which future needs are discussed and agreed upon.

Principal funding sources

It is the intention to match operating income to expenditure as far as possible - this to be supplemented by an application for any grant support available towards capital or revenue projects. The operation of fund raising activities and various regular giving schemes with gift aid is co-ordinated through the Chief Executive Officer (CEO) together with regular reviews of adoption fees and collection thereof. The regular support of the RSPCA, RSPCA branches and Inspectorate is highly valued, as is their contribution towards the re-homing costs. During each year Danaher's six shops together with general donations and legacies provide essential funding.

Investment policy and objectives

A regular review of investments and deposits is carried out to ensure that maximum use and return of funds available is achieved. Funds are moved between investments as necessary to meet operating requirements. Danaher has an investment subcommittee that meets regularly to ensure maximum return and security.

The RSPCA Danaher Animal Home

Trustees' Report

Plans for future periods

Activities planned to achieve aims

Our Meet and Greet building, a large indoor open space, for training and off lead dog meets is underway. We are hopeful that this will be completed by September 2021. Once this is completed we will continue work on converting our old bird aviaries into three extra-large dog kennels.

The aviary conversion is commencing during mid-2021.

The trustees currently considering whether the cattery project will continue and a decision will be made in due course.

Structure, governance and management

Nature of governing document

The governing document is the organisation's Memorandum and Articles of Association dated 23 September 2005.

Recruitment and appointment of trustees

The appointment of trustees is by having regard to the job description and person and by interview of interested parties. In addition references are taken up for each candidate as necessary. Once the board has selected a suitable candidate to engage with, final appointment will be approved by the national RSPCA.

Induction and training of trustees

Since the incorporation of the company, any new trustees will be recruited as necessary, being able to provide a professional level of expertise in various fields. They will be introduced to the aims and objectives of the company with an explanation of the foundation and history and relationship with the RSPCA.

Organisational structure

The organisation is managed by a board of trustees, with the day to day running and some strategic input provided by the CEO.

The RSPCA Danaher Animal Home

Trustees' Report

Relationships with related parties

RSPCA Essex branches and Inspectorate

The charity aims to continue the relationship and support of/from the RSPCA Essex and other nearby branches and the Inspectorate. It also intends to continue and expand contact with other local based animal welfare support groups.

Braintree District Council

The Animal Home is affiliated, inspected and annually licensed by the RSPCA and has a contract with Braintree District Council for stray dogs.

Major risks and management of those risks

Risks facing the charity

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk management policy is in place within the organisation.

Risks are identified and grouped into the following categories; Governance, Financial, Operational, Environmental and Compliance. Risks are re-evaluated and reported either to the Board or one of its ancillary sub-committees (Capital Projects, Fundraising, and Investment) at least quarterly.

The main risks include, but are not limited to;

- Trustee skills and commitment that is being mitigated by recruitment and engagement of a multi-skilled board including Accountancy, Law, IT, Business Management, PR and Veterinary Practice. Informal training and information sessions are held twice a year for Trustees.
- The Charities 'brand' and public perception and subsequent loss of income that is mitigated by a written complaints policy and subsequent review of any issues identified through the complaints procedure.
- Fundraising. The company mitigates as far as possible the risk of falling income in any of the various areas in which it raises money, by spreading fundraising over several different activities such as; donations, events, shops, sponsorship, boarding and adoption fees. A fundraising sub-committee meets regularly to share ideas and keep adopter, donor and sponsor engagement high. A reserve, of six months operating expenditure, is also provided to cover all possible disaster scenarios.
- Health and Safety, this risk is mitigated by a very detailed policy including specific risk assessments. A full audit is carried out every three years by a Health and Safety official from Horsham. An inspection was carried out by Horsham in October 2019 and we scored very highly with 2.08%.

With regard to the scoring system, if the score is 10% or less, this indicates that your health and safety management system is functioning to a good standard. Scores that are 5% or less indicate excellent health and safety management practices are in place.

- Loss of key personnel, experience and expertise.

Our Operations manager continues to ensure the smooth running of the Home whilst undertaking regular review of our procedures and policies. We have identified and recruited a candidate to fulfil our animal behaviour ambitions for the coming year.

The RSPCA Danaher Animal Home

Trustees' Report

COVID-19

The impact from Covid-19 has been felt across all areas of operation.

We had to close all of our six charity shops for a good portion of 2020 and well into 2021. The shops are an essential part of running the Home successfully and would normally provide around 50% of the recurring income needed. The shops reopened on 12th April 2021 and are not yet performing at the level they were before the pandemic took effect.

Sadly, the annual Fun Day was cancelled due to a combination of the pandemic and a lack of time to make the necessary arrangements leading up to the day itself.

We incurred losses of £85,857 throughout 2020. With current forecasts of further loss for 2021 approximately at an additional £100,000. Despite this our reserves remain strong and we are confident we will continue to endure.

We have decided to continue with a mixture of virtual and physical home checks now that the restrictions have eased; we have found that it has shortened the length of the rehoming process.

Access to our rehoming blocks has now been permanently restricted. This is to ensure the benefits and improvements to animal health and welfare, such as reduced stress levels, reduced noise levels, better gastrointestinal health and more play behaviour, is protected and sustained as we follow the Government roadmap out of restrictions.

Adoption numbers are down and we are starting to get extra behaviour support for some of the lockdown puppies as they have never left the home and are very under socialised.

We saw an increase in small animals (rabbits, guinea pigs) when children went back to school and again immediately prior to the summer holidays.

We anticipate that the animals we will need to assist in the coming year will have a difficult time adjusting to life after lockdown. In preparation for this, we have recruited a Behaviour and Welfare Manager who will be responsible for all behaviour assessments and welfare management plans. This will ensure we are able to cater for those animals who require extra attention.

Sadly we were unable to accommodate our animal volunteers for most of 2020. Following the easing of restrictions, we do not let volunteers in the blocks to collect dogs for walking, we bring the dogs up to them and this is working well.

We have been lucky that some of our shop volunteers were able to assist us during the periods where our shops were open.

We simply would not survive without our wonderful voluntary team and we are very grateful for their help.

We have had a couple of cases of covid within the team during the month of July 2021 – however our strict social distancing and covid policies prevented the virus spreading to any other team members. We will continue to utilise face masks, twice weekly testing and social distancing to keep our employees, volunteers and the general public safe.

We are looking forward to overcoming the challenges and getting on the road to recovery with continued success throughout 2021 and the subsequent period.

The RSPCA Danaher Animal Home

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 August 2021 and signed on its behalf by:

.....
R J Lord
Trustee

The RSPCA Danaher Animal Home

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The RSPCA Danaher Animal Home for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 August 2021 and signed on its behalf by:

.....
R J Lord
Trustee

The RSPCA Danaher Animal Home

Independent Examiner's Report to the trustees of The RSPCA Danaher Animal Home

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of The RSPCA Danaher Animal Home (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The RSPCA Danaher Animal Home are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since The RSPCA Danaher Animal Home'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 The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of The RSPCA Danaher Animal Home as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Nicholas Forsyth FCA

Lambert Chapman LLP
Chartered Accountants and Registered Statutory Auditors
The Institute of Chartered Accountants in England and Wales (ICAEW)

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

21 September 2021

The RSPCA Danaher Animal Home

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	362,077	-	362,077	128,487
Charitable activities	4	498,199	-	498,199	779,467
Other trading activities	5	24,006	-	24,006	22,836
Investment income	6	6,397	-	6,397	6,913
Total Income		<u>890,679</u>	<u>-</u>	<u>890,679</u>	<u>937,703</u>
Expenditure on:					
Raising funds	7	8,468	-	8,468	18,434
Charitable activities	8	986,805	-	986,805	940,137
Total Expenditure		<u>995,273</u>	<u>-</u>	<u>995,273</u>	<u>958,571</u>
(Gains)/losses on investment assets		<u>(18,737)</u>	<u>-</u>	<u>(18,737)</u>	<u>(29,156)</u>
Net movement in funds		(85,857)	-	(85,857)	8,288
Reconciliation of funds					
Total funds brought forward		<u>2,351,948</u>	<u>220,000</u>	<u>2,571,948</u>	<u>2,563,660</u>
Total funds carried forward	22	<u>2,266,091</u>	<u>220,000</u>	<u>2,486,091</u>	<u>2,571,948</u>

All of the charity's activities derive from continuing operations during the above two periods.

The RSPCA Danaher Animal Home
(Registration number: 05572968)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14	868,694	926,597
Investments	15	<u>274,112</u>	<u>255,375</u>
		<u>1,142,806</u>	<u>1,181,972</u>
Current assets			
Stocks	16	12,427	11,307
Debtors	17	161,920	118,859
Cash at bank and in hand		<u>1,198,591</u>	<u>1,281,572</u>
		1,372,938	1,411,738
Creditors: Amounts falling due within one year	18	<u>(29,653)</u>	<u>(21,762)</u>
Net current assets		<u>1,343,285</u>	<u>1,389,976</u>
Net assets		<u>2,486,091</u>	<u>2,571,948</u>
Funds of the charity:			
Endowment funds		220,000	220,000
Unrestricted income funds			
Unrestricted funds		<u>2,266,091</u>	<u>2,351,948</u>
Total funds	22	<u>2,486,091</u>	<u>2,571,948</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 10 to 27 were approved by the trustees, and authorised for issue on

27 August 2021 and signed on their behalf by:

.....
R J Lord
Trustee

The RSPCA Danaher Animal Home

Statement of Cash Flows for the Year Ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash (expenditure)/income	(85,857)	8,288
Adjustments to cash flows from non-cash items		
Depreciation	85,680	81,231
Financial instrument net (gains) losses through statement of financial activities	<u>(18,737)</u>	<u>(29,156)</u>
	(18,914)	60,363
Working capital adjustments		
Increase in stocks	(1,120)	(3,956)
(Increase)/decrease in debtors	(43,061)	428,772
Increase/(decrease) in creditors	<u>7,891</u>	<u>(144,281)</u>
Net cash flows from operating activities	(55,204)	340,898
Cash flows from investing activities		
Purchase of tangible fixed assets	<u>(27,777)</u>	<u>(80,069)</u>
Net (decrease)/increase in cash and cash equivalents	(82,981)	260,829
Cash and cash equivalents at 1 January	<u>1,281,572</u>	<u>1,020,743</u>
Cash and cash equivalents at 31 December	<u><u>1,198,591</u></u>	<u><u>1,281,572</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Thorley Farm
Hedingham Road
Wethersfield
Braintree
Essex
CM7 4EQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The RSPCA Danaher Animal Home 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Judgements

Apart from those judgements involving estimations, management have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacies are recognised within the financial statements when the charity has entitlement to the legacy, receipt of the legacy is probable and the amount of the legacy can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from the charity's suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Other trading activities

Income from other trading activities includes income from fundraising events undertaken by the charity, including events such as sale of Christmas cards and calendars, quiz nights and an annual fun day. Income is recognised when it is receivable.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable activities include charity shop sales and rehoming fees for animals from the Home and is recognised when it is receivable and the value of the income can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	not provided
Equipment and shop fittings	15% reducing balance method & 20% straight line method
Motor vehicles	15% reducing balance method
Animal accommodation	5% straight line method
Drainage installations	25% reducing balance method
Reception	5% straight line method

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds that are set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Capital Fund is a permanent endowment fund and refers to the freehold of land and buildings which were transferred to the company by the North West Essex Branch of the RSPCA for the specific purpose of being used as an animal home. The original valuation was a combination of the purchase price paid by the branch and the estimated value of the gift given by Mrs Danaher. The property was valued as detailed in the fixed asset note.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Donations and legacies			
Donations from individuals	127,623	127,623	100,987
Gift aid reclaimed	11,205	11,205	25,099
Grants, including capital grants;			
CJRS Claims	67,598	67,598	-
Other grants re Covid 19	146,379	146,379	-
Grants from other charities	8,000	8,000	-
Donated services and facilities	920	920	2,260
Other income from donations and legacies	352	352	141
	<u>362,077</u>	<u>362,077</u>	<u>128,487</u>

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Charity shop sales	310,898	310,898	514,964
Shop sales	3,917	3,917	9,209
Re-homing	154,397	154,397	223,193
Reimbursement of vet fees	28,987	28,987	32,101
	<u>498,199</u>	<u>498,199</u>	<u>779,467</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Income from other trading activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Fundraising events	24,006	24,006	22,836
	24,006	24,006	22,836
	24,006	24,006	22,836

6 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Other investment income	6,397	6,397	6,913
	6,397	6,397	6,913
	6,397	6,397	6,913

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Fundraising trading costs			
Fundraising	4,402	4,402	6,682
Costs of goods sold	4,066	4,066	11,752
	8,468	8,468	18,434
	8,468	8,468	18,434

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

8 Expenditure on charitable activities

	Designated 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Staff costs	-	579,508	579,508	510,419
Animal food and bedding	-	16,438	16,438	16,379
Veterinary fees and vaccines	-	71,265	71,265	97,246
Depreciation of animal accommodation	-	50,371	50,371	50,371
Depreciation of motor vehicles	-	2,952	2,952	3,473
Depreciation of drainage installations	-	10	10	13
Depreciation of reception	-	2,476	2,476	2,476
Depreciation of strawberry field fencing	1,783	-	1,783	464
Depreciation of equipment and shop fittings	-	28,088	28,088	24,434
Allocated support costs (see note 9)	-	228,640	228,640	223,377
Governance costs (see note 9)	-	5,274	5,274	11,485
	<u>1,783</u>	<u>985,022</u>	<u>986,805</u>	<u>940,137</u>

£986,805 (2019 - £940,137) of the above expenditure was attributable to unrestricted funds and £Nil (2019 - £Nil) to restricted funds.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £			
Staff expenses	769		769	3,794
Charity shop rent	87,785		87,785	83,450
Water and general rates	11,139		11,139	14,681
Lighting and heat	23,058		23,058	27,378
Insurance	4,425		4,425	4,241
Repairs and maintenance	20,104		20,104	19,177
Telephone	6,271		6,271	6,262
Postage, stationery and computer consumables	9,919		9,919	8,961
Equipment rental	7,945		7,945	7,461
Clothing	1,034		1,034	1,443
Sundry expenses	8,224		8,224	5,824
Cleaning and refuse collection	34,228		34,228	26,520
Septic tank expenses	457		457	1,812
Motor expenses	8,616		8,616	9,404
Advertising	431		431	283
Bank charges	4,235		4,235	2,686
	<u>228,640</u>		<u>228,640</u>	<u>223,377</u>

Basis of allocation

Reference

Method of allocation

All support costs have been allocated to the charity's principal objective of the provision of a temporary refuge for animals.

Governance costs

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Other £		
Independent Examiner's remuneration	3,500	-	3,500	3,500
Legal fees	1,674	-	1,674	6,685
Other governance costs	100	-	100	1,300
	<u>5,274</u>	<u>-</u>	<u>5,274</u>	<u>11,485</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	85,680	81,231
Independent Examiner's remuneration	3,500	3,500
	<u>3,500</u>	<u>3,500</u>

11 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	549,406	486,204
Social security costs	22,955	18,982
Pension costs	7,147	5,233
	<u>579,508</u>	<u>510,419</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020	2019
	No	No
Average head count	<u>49</u>	<u>45</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £127,861 (2019 - £120,925).

13 Independent examiner's remuneration

	2020	2019
	£	£
Examination of the financial statements	<u>3,500</u>	<u>3,500</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Tangible fixed assets

	Land and buildings £	Equipment and shop fittings £	Motor vehicles £	Animal Accommodation £	Drainage installations £	Reception £	Total £
Cost							
At 1 January 2020	220,000	358,569	30,971	1,007,424	2,211	49,517	1,668,692
Additions	-	27,777	-	-	-	-	27,777
At 31 December 2020	<u>220,000</u>	<u>386,346</u>	<u>30,971</u>	<u>1,007,424</u>	<u>2,211</u>	<u>49,517</u>	<u>1,696,469</u>
Depreciation							
At 1 January 2020	-	125,412	11,291	571,509	2,171	31,712	742,095
Charge for the year	-	29,871	2,952	50,371	10	2,476	85,680
At 31 December 2020	-	<u>155,283</u>	<u>14,243</u>	<u>621,880</u>	<u>2,181</u>	<u>34,188</u>	<u>827,775</u>
Net book value							
At 31 December 2020	<u>220,000</u>	<u>231,063</u>	<u>16,728</u>	<u>385,544</u>	<u>30</u>	<u>15,329</u>	<u>868,694</u>
At 31 December 2019	<u>220,000</u>	<u>233,157</u>	<u>19,680</u>	<u>435,915</u>	<u>40</u>	<u>17,805</u>	<u>926,597</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

15 Fixed asset investments

	2020	2019
	£	£
Other investments	<u>274,112</u>	<u>255,375</u>

Other investments

	Listed investments	Total
	£	£
Cost or Valuation		
At 1 January 2020	255,375	255,375
Revaluation	<u>18,737</u>	<u>18,737</u>
At 31 December 2020	<u>274,112</u>	<u>274,112</u>
Net book value		
At 31 December 2020	<u>274,112</u>	<u>274,112</u>
At 31 December 2019	<u>255,375</u>	<u>255,375</u>

The market value of the listed investments at 31 December 2020 was £274,112 (2019 - £255,375).

16 Stock

	2020	2019
	£	£
Stocks	<u>12,427</u>	<u>11,307</u>

17 Debtors

	2020	2019
	£	£
Trade debtors	9,833	41,412
Prepayments	143,696	60,081
Other debtors	<u>8,391</u>	<u>17,366</u>
	<u>161,920</u>	<u>118,859</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

18 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	10,862	10,604
Other taxation and social security	8,549	-
Other creditors	2,480	2,451
Accruals	7,762	8,707
	<u>29,653</u>	<u>21,762</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Land and buildings		
Within one year	88,540	77,250
Between one and five years	182,076	126,000
	<u>270,616</u>	<u>203,250</u>

20 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

21 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,147 (2019 - £5,233).

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

22 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted					
<i>General</i>					
Unrestricted funds	1,954,412	890,679	(993,490)	18,737	1,870,338
<i>Designated</i>					
Strawberry Field Fencing	12,536	-	(1,783)	-	10,753
Aviaries Conversion	45,000	-	-	-	45,000
Meet and Greet Room	40,000	-	-	-	40,000
Cattery	300,000	-	-	-	300,000
	<u>397,536</u>	<u>-</u>	<u>(1,783)</u>	<u>-</u>	<u>395,753</u>
Total unrestricted	2,351,948	890,679	(995,273)	18,737	2,266,091
Endowment					
<i>Permanent</i>					
Capital Fund	<u>220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,000</u>
Total funds	<u>2,571,948</u>	<u>890,679</u>	<u>(995,273)</u>	<u>18,737</u>	<u>2,486,091</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2019 £
Unrestricted					
<i>General</i>					
Unrestricted funds	1,945,660	937,703	(958,107)	29,156	1,954,412
<i>Designated</i>					
Strawberry Field Fencing	13,000	-	(464)	-	12,536
Aviaries Conversion	45,000	-	-	-	45,000
Meet and Greet Room	40,000	-	-	-	40,000
Cattery	300,000	-	-	-	300,000
	<u>398,000</u>	<u>-</u>	<u>(464)</u>	<u>-</u>	<u>397,536</u>
Total unrestricted	2,343,660	937,703	(958,571)	29,156	2,351,948
Endowment					
<i>Permanent</i>					
Capital Fund	220,000	-	-	-	220,000
Total funds	<u>2,563,660</u>	<u>937,703</u>	<u>(958,571)</u>	<u>29,156</u>	<u>2,571,948</u>

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

The specific purposes for which the funds are to be applied are as follows:

The Capital Fund is a permanent endowment fund and refers to the freehold of land and buildings which were transferred to the company by the North West Essex Branch of the RSPCA for the specific purpose of being used as an animal home. The original valuation was a combination of the purchase price paid by the branch and the estimated value of the gift given by Mrs Danaher. The property was valued as detailed in the fixed asset note.

The unrestricted fund relates to funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Strawberry Field Fencing relates to monies allocated to fence the perimeter of a $\frac{3}{4}$ acre field to enable us to let groups of dogs to free run and as additional exercise runs. This is especially important for welfare as being able to socialise with conspecifics and display natural behaviours are essential to the well-being and health of all dogs. We will be planting trees and shrubs and embedding large tubes and tunnels for the dogs to play in.

The Aviaries Conversion fund relates to monies allocated to building work to convert an old disused building into extra-large dog kennels. We are seeing an increase of large breed dogs and stressed dogs coming into our care. These large kennels will mean these dogs can be housed more comfortably. They will also enable us to house large dogs that come in together, which is much better for welfare. The work was to be started in September 2019 but delays mean that the conversion is now commencing in mid-2021.

The Meet and Greet Room fund relates to monies allocated to provide a large indoor space for dog to dog introductions in inclement weather. It will also provide a space to hold training classes to further support the dogs that have been re-homed with behaviour issues. This building can also be used to host our educational programmes for children in schools and care. This is hoped that the room will be completed by September 2021.

The Cattery fund relates to allocated monies which will help with the need across the National Society to create additional space to house cats. The number of cats held in private boarding regularly exceeds 100. This additional cattery will provide another 36 pens and be able to house some 60 cats or kittens. This will decrease the amount of money the National Society spends on private boarding fees and mean donor money is better spent. This will also benefit the local RSPCA branches that board their animals for rehoming here at Danaher.

The RSPCA Danaher Animal Home

Notes to the Financial Statements for the Year Ended 31 December 2020

23 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2020 £
Tangible fixed assets	638,590	10,104	220,000	868,694
Fixed asset investments	274,112	-	-	274,112
Current assets	987,289	385,649	-	1,372,938
Current liabilities	(29,653)	-	-	(29,653)
	<u>1,870,338</u>	<u>395,753</u>	<u>220,000</u>	<u>2,486,091</u>
Total net assets	<u>1,870,338</u>	<u>395,753</u>	<u>220,000</u>	<u>2,486,091</u>
	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2019 £
Tangible fixed assets	694,710	11,887	220,000	926,597
Fixed asset investments	255,375	-	-	255,375
Current assets	1,026,089	385,649	-	1,411,738
Current liabilities	(21,762)	-	-	(21,762)
	<u>1,954,412</u>	<u>397,536</u>	<u>220,000</u>	<u>2,571,948</u>
Total net assets	<u>1,954,412</u>	<u>397,536</u>	<u>220,000</u>	<u>2,571,948</u>

24 Related party transactions

There were no related party transactions in the year.