

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".

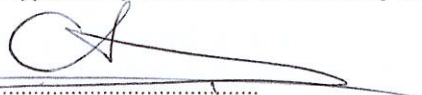
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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>2,083,768</u>	<u>220,000</u>	<u>2,303,768</u>	<u>2,270,667</u>

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

The RSPCA Danaher Animal Home

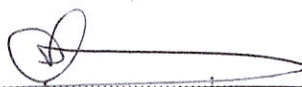
(Registration number: 05572968)
Balance Sheet as at 31 December 2023

	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	<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	<u>11,532</u>	<u>10,267</u>
	<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	<u>2,050,667</u>	<u>1,402,649</u>	<u>(1,386,184)</u>	<u>16,636</u>	<u>2,083,768</u>
Endowment funds					
<i>Permanent</i>					
Capital fund	220,000	-	-	-	220,000
Total funds	<u><u>2,270,667</u></u>	<u><u>1,402,649</u></u>	<u><u>(1,386,184)</u></u>	<u><u>16,636</u></u>	<u><u>2,303,768</u></u>

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	2,247,204	1,105,654	(1,281,814)	-	(20,377)	2,050,667
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 31 December 2023
	General	Designated	Permanent	
	£	£	£	£
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	(76,976)	-	-	(76,976)
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) 2022
	General	Designated	Permanent	
	£	£	£	£
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	(56,143)	-	-	(56,143)
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).