

THE KIT WILSON TRUST FOR ANIMAL WELFARE

England & Wales · Charity number 1143338

Details

Status Registered

Legal form Charitable company

Company number [07690478](#)

Registered 2011-08-12

Register [View on the Charity Commission register](#)

Contact

Address The Animal Rescue Centre
Stonehurst Lane
Hadlow Down
Nr Uckfield
East Sussex
TN22 4ED

Phone 01825830444

Email mail@kitwilsontrust.org.uk

Website www.kitwilsontrust.org.uk

Activities

Objects: THE CHARITABLE PURPOSES OF THE CHARITY ARE THE ADVANCEMENT OF ANIMAL WELFARE WITH REGARD TO WILD AND DOMESTIC ANIMALS BY SUCH CHARITABLE MEANS AS THE TRUSTEES THINK FIT, IN PARTICULAR (BUT NOT LIMITED TO) THE PROVISION OF VETERINARY CARE, RESCUE, REHABILITATION AND RE-HOMING FACILITIES AND ACTIVITIES, ADVICE TO AND SERVICES FOR ANIMAL OWNERS AND PUBLIC EDUCATIONAL ACTIVITIES AND SUPPORT FOR ANIMAL WELFARE CHARITIES.

Activities: Rescuing abandoned, unwanted, ill-treated and neglected animals; Rescuing sick or injured wildlife; Caring for these animals and providing veterinary care until rehomed or rehabilitated; Spaying or neutering animals in the Trust's care and providing finance for those of limited means to spay or neuter their pets; Providing education to students, institutes, clubs and groups.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- East Sussex
- Kent
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,183,057	£1,365,658	£5,585,971	28
2023-12-31	£1,089,086	£1,066,110	£5,769,588	26
2022-12-31	£1,148,378	£955,867	£5,722,626	28
2021-12-31	£903,536	£866,701	£5,565,642	32
2020-12-31	£888,287	£855,138	£5,499,765	31

Trustees

Name	Role	Appointed
COLETTE HELEN MARSHALL	Chair	2011-07-04
Dianne Harding		2016-01-07
Lois Pearce		2016-01-07
RACHEL JANE WIDDOWS		2011-07-04
ROSEMARY ANNE GOODSSELL		2011-07-04
Vivienne Ross Norman		2022-06-16

THE KIT WILSON TRUST FOR ANIMAL WELFARE

England & Wales - Charity number 1143338

Accounts

Charity Registration No. 1143338

Company Registration No. 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE KIT WILSON TRUST FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Colette H Marshall (Chairman) Mrs Marilyn E Alexander (Honorary Treasurer) Mrs Dianne Harding (Honorary Secretary) Mrs Rosemary A Goodsell Mrs Rachel J Widdows Ms Lois E Pearce Mrs Vivienne R Norman (Assistant Treasurer)
Charity number	1143338
Company number	07690478
Principal address	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
Auditor	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
Solicitors	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN
Website	www.kitwilsontrust.org.uk

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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THE KIT WILSON TRUST FOR ANIMAL WELFARE

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 accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objectives of the charity are to promote the welfare of animals by:

- Rescuing abandoned unwanted, ill-treated and neglected animals
- Having a call out rescue service for injured and orphaned wildlife
- Caring for these animals and providing them with all necessary veterinary attention and hospitalisation until they can be re-homed or rehabilitated into the wild
- Spaying, neutering and micro-chipping animals in the Trust's care and providing financial assistance to people of limited means to spay and neuter their pets, thereby lessening the number of unwanted animals
- Granting Aid to other organisations and individuals' requests for neuter assistance where deemed appropriate
- Maximising the number of animals we can help by improving and developing the Centre

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Approach to fundraising

The Kit Wilson Trust receives no government funding and relies entirely on voluntary support to continue our work. Our fundraising conforms to recognised standards which protect the general public and ensure that our supporters are satisfied with communication that they receive from us.

We fundraise in a number of different ways.

- We have a core group of volunteers many of whom help at events or organise events on behalf of the Trust.
- We raise funds from our three shops which sell mainly donated goods.
- We ask our supporters to consider including a gift to the Trust in their will.
- On adoption or surrender of an animal the people involved are asked if they would like to leave a donation to the Trust.
- A number of people donate to us regularly by Bankers Order. This includes animal sponsorship.
- We comply with the General Data Protection Regulation by asking our supporters if they are happy to continue being contacted by the Trust.

Any fund-raising complaints received are discussed in full at our Trustee Meetings, logged and dealt with promptly.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Volunteers

The Trust is very fortunate to have hard working and dedicated volunteers. These volunteers work in the shops, walk dogs, socialise cats, help at the Centre, assist at fundraising events and answer telephones.

The volunteer application forms include the details and responsibilities for the particular voluntary work applied for. All volunteers are also asked to complete a data protection form. A list of all volunteers, including volunteers at the shops, has been compiled to ensure that they all sign data protection forms.

Volunteer application forms continue to be received and the applicants have been informed that their details will be held on file with their agreement. Potential volunteers will be contacted and invited to an in person meet and greet.

Identity tags have been made and will be given to all volunteers handing out food appeal boxes to the various shops and businesses.

Mr Lakin has prepared a volunteer application form aimed at people who would like to volunteer in either of our three shops.

The first meeting to discuss the new website was held on 8th February with Matt Turner from Creative Pod. The Trustees agreed to engage Matt Turner for full branding and website design. The Trust's needs and wishes for the new website were discussed so that step 1 "wire framing" could begin. A note was added to the existing website advising that a new website was being designed. Work and meetings continued throughout 2024 with the aim to have the new website completed in time for our 50th anniversary in 2025.

The Trust has a following on Facebook with a growing group of over 2,600 'friends'. The addition of a Facebook Page with 6,800 likes and 7,600 followers allows us to reach a wider audience. Some posts reach an audience of 20,000 and in any one month can have 88,000 views. This enables us to highlight animals needing homes, fundraising events, news and other information. We encourage our supporters to post photos of their Kit Wilson adopted animals in our Facebook group. Also, several times during the year, on a special post, we invite photos of adopted animals, past and present, to be posted in the group which we then use as the group header. We then change the header on a weekly basis until all adoptees posted have been used.

Photos and videos taken at the Centre of the animals by our social media admin are also added to the page by way of stories and reels with a share option to the group. This keeps our supporters interested and informed.

We have an account with X (formerly Twitter) another way of reaching a target audience.

The Trust's Instagram account provides a useful way of reaching out to another audience including our younger population. It is another useful medium to promote our animals available for adoption as well as to advertise our Christmas Food Appeal and other planned fundraising events.

We will be looking to sign up to Threads and Tik Tok to reach an even wider audience.

The Trust's Mailchimp account is used to send out our Tails and Bulletin newsletters to our email subscribers. It is another way of reaching our supporters with up-to-date information about The Trust.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Ms Pearce and Mrs Goodsell hosted a meeting on 23rd March at Meadow Barn to resurrect the fun raising supporters' group. All previous supporters were invited and the date was advertised on our social media pages. The meeting was successful with a lot of new ideas put forward. The next meeting was arranged for the 4th May where an extra person attended. There are now sufficient volunteers to assist with future events.

Meetings were also held during 2024 to discuss pointers for fundraising and how we could promote our 50th anniversary next year. At the meeting on the 24th October preliminary plans for our 50th anniversary were put in place. Items will be specially made to sell in the shops including pin badges and dog bandanas.

Social media and the website proved particularly useful to help raise funds for the care of Benson, a dog which was rescued by the Trust in a very neglected state who needed operations on his legs.

An Amazon Wish List is regularly updated to enable people to make a gift to us of items that we need. This wish list is posted on our social media platforms.

A Just Giving page has been set up as a way for the public to make donations to the Trust. There is also the facility to donate by texting from a mobile phone. Just Giving is well used by our supporters taking part in sponsored marathons, walks and other events.

The Trust sent the annual Tails Magazine and autumn Bulletin to over 3,546 people who have confirmed that they would like a copy under GDPR rules. Editions are also available at the Rescue Centre, our charity shops, collecting box sites, fundraising events and on-line via our website.

The Trust continues to advertise in local magazines. A different picture is used in each edition and is proving popular whilst keeping our profile out there.

Our Christmas Food Appeal once again provided donations by way of food, toys, and treats as well as monetary donations. This year the food appeal raised £17,347.73. The Just Giving site raised £735.00 including Gift Aid.

By the end of 2024 the Trust were receiving 91 regular payments by bankers order. This does not include sponsorship payments.

The Trust is thankful for the support of businesses and individuals that have collecting boxes, boxes for donated animal food, sponsoring fundraising events and for advertising in our publications. The Trust now has 50 collecting box sites.

A core supply of merchandise is kept at the Trust. This is sold at the Centre, advertised in our newsletter and taken to fund raising events to help encourage sales. The merchandise range includes car window stickers, drawstring bags, barrel stylus pens, Flumpets, and Caffe mugs. Merchandise will also be used as future raffle and tombola prizes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

The following fund-raising events were held during 2024.

- Ms Pearce and Mrs Goodsell gave a talk to the Ray and Sheldon Club. A donation of £80.00 was received.
- Lorraine Wilson rode her classic motorbike around as many Counties as she could to help raise funds for the Trust. This was advertised on our social media pages and in our Tails newsletter.
- A fundraising stall was held at the Buxted fair on the 22nd June.
- On the 15th June a stall was held at St Marks Primary school in Hadlow Down.
- We were named as one of the charities of the year at the Hope motor show. The event was well attended and we received a cheque for £1000.00 at the end presentations.
- Bellreed Kennels at Cross in Hand held a dog walk at Firle Place on 20th October to raise funds for the Trust. A poster of the dogs in our care was displayed, pin badges were given out and a doggy tombola was held.
- Christmas cards were once again produced to raise funds.
- The Just Giving page for our Christmas food appeal was once again shared across all our social media platforms.
- Further to meetings held with Sussex Pet Rescue a cheque for £100,000.00 was received.
- Following a meeting with the lady captain of Horam Park Golf Club she has chosen the Trust as her charity to support in 2025.

We continue to seek high profile Patrons to further enhance the profile of the Trust and its work.

Achievements and performance

House repairs – The condition of the wooden timbers was investigated and it was discovered that several of the timbers were rotten and needed to be replaced. This delayed the work. Listed building consent was sought so that work could be completed on a like for like basis.

Asbestos in the back porch, the shower and above the kitchen was removed on 16th January.

There was a delay in tiling the roof as an investigation revealed that the wooden roof beams above the bedroom were not fixed in place or resting on anything adequate. They were being held in place with screws from the floor above. New building timbers needed to be put in place. Steels were attached to the wooden beams to give them support and the gaps between the beams were plastered. Whilst this work was done new radiators were installed in the upstairs rooms.

The chimney was repointed and work to retile the roof began on 19th June. New cast iron guttering was put in place. The scaffolding was removed once replacement of the new guttering was completed.

The wood burner steel lining had corroded and has been replaced.

All new windows have 4 panes of glass and match the existing windows that were not replaced. Four new windows needed to be bespoke built and cost £10,000.00. New tiles were needed for the conservatory floor as the original tiles could not be matched.

Internal work on the house still needs to be completed.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Building Work - The first phase of the planned building work is to convert the cabins over the road into a dog and cat clinic and to replace the Goat Barn with Western style stables. Final elevations and materials have been agreed.

A quantity surveyor was brought in to price up the work. As the job would need to be completed in stages the financial implications needed to be clarified. Steve Tweed was engaged as our principal designer and contract administrator.

SBEM, structural and engineers reports, M.E. report, building regulations drawings, building control, structural and drainage engineer reports have all been completed and the conditions discharged by Wealden District Council. Work was due to start in August 2024 but has been delayed. Work will now start in 2025 when we will look to employ a Grant Fundraiser.

A temporary building was sited for storage. A temporary field shelter was sited in the log field with new gates and a fence. The ditch was dug out to prevent a boggy field.

Alternative storage is required whilst the building work is completed. A new storage unit has been rented in Buxted costing £16,500.00 per year with a 5 year term. Pre boxed items have been removed from the Centre and stored there with more boxes to be added.

A meeting was held on 17th September to discuss the beginning of phase 2.

First Aid - Mrs Starbuck attended and passed a one day emergency first aid course on 16th August. Ms Budinger, the receptionist, passed her emergency first aid at work course on 11 November.

Ms Marshall and Ms Widdows have also completed their training to ensure that there is a first aider on site.

The first aid drawers are regularly checked to make sure that they are complete and up to date. A list has been compiled detailing what medical equipment needs to be kept in each first aid box. The lists will be kept in the various first aid boxes. The first aid boxes have all been either updated or replaced. Stickers have been placed on boxes advising the date they were updated. Senior staff will report when items have been used and need replacing.

Health and Safety - Mrs Louise Starbuck has taken over co-ordinating the Health and Safety for the Centre. On the 6th March she attended and passed a 6 day IOSH Managing Safety course through Mentor.

Asbestos surveys were conducted by Amstech at each of the shops in order to comply with current legislation.

Mr Reg Jeffery from Mentor conducted an audit review on 28th November.

Fire Safety - Regular inspections are carried out to ensure that corridors and exit areas are kept clear at all times. The fire extinguishers around the Centre are checked on a regular basis. The flats have been provided with paperwork to update when they test their smoke alarms and Co2 detectors. Ms Starbuck has taken over the Fire Safety checks of the Centre.

In response to safety guidelines a new light has been installed over the Reception door.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Pyrotec trained fire marshalls on how to do a sweep of the property in the event of a fire. The sweep will be included in the next fire drill.

On the 4th June the 7 year old CEO alarms at the Centre were replaced with new CO alarms.

Fire extinguisher servicing at both the Centre and the shops was completed by Adec Marine.

The first fire alarm service for Five Chimneys was held on 12th June and will be tested every 6 months. There is no need for more frequent testing as it is not permanently staffed.

A new fire panel was installed in the Staff flats on 22nd April and was serviced on 12th June. The staff will check their smoke alarms once a week and Mrs Starbuck will check the fire panel once a week. Three heaters and a smoke detector were replaced in the staff flats on 24th September.

Quotes are being prepared for the installation of a commercial fire alarm system in the staff flats.

Road Safety - The sign on the roadside is inadequate to alert drivers and the road has become increasingly dangerous. Both staff and visitors regularly cross the road and the speed cars travel is dangerous. Wealden District Council have been contacted to help advise and provide a solution to the problem.

Policies - Policies have been finalised and put in place. These policies include a Risk management policy, an Investment policy, a Safeguarding policy, a Conflict of Interest policy, a policy for managing volunteers, a policy for handling complaints and a policy for paying staff.

Staff Training - Senior staff attend meetings to discuss risk assessments and are given training on how to complete health and safety modules online.

Dog Walk - The dog walk was once again cancelled due to the introduction of parking charges on the Ashdown Forest.

Meadow Barn - The erection of security fencing for dog training and exercising purposes will help utilise this area in the future. Security cameras have been added now that the fencing has been erected.

Aviaries - The Trust has a number of aviaries that house unwanted domestic birds and wild bird casualties prior to rehabilitation. Constructions of the new Raptor and Corvid Aviaries have been temporarily delayed, but are planned for completion in the future. An owl aviary is also being planned. A Weldmesh aviary has been purchased for the budgerigars.

Planning Restrictions - A seven kilometre planning exclusion zone, by Wealden District Council, was placed around the perimeter of the Ashdown Forest. This includes the Animal Rescue Centre. This exclusion zone has been put in place to protect the Forest from the destruction of rare heathland.

Any further development will need to prove that it will not damage the Forest. Of most concern to Wealden District Council is the impact on the ecology caused by an increase in nitrogen deposition from vehicle emissions. Increased recreational use from housing growth is also a concern.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Rabbit Housing - Temporary housing for rabbits and guinea pigs is in use and will be in place until a permanent structure has been completed.

Cats, Dogs and small animals - In 2024 we have taken in 56 dogs, 130 cats, 3 rabbits, 9 guinea pigs, 0 ferret, 25 rodents of various types and domestic/wild birds and other wildlife. We have adopted out 56 dogs, 111 cats, 9 rabbits, 8 guinea pigs, 0 ferrets and 6 rodents. The birds reside in a sanctuary situation.

We currently have 26 dogs with a further 13 dogs in foster homes as well as 138 cats including the feral cats that live at the Centre. As we operate a non-destruction policy therefore over time, a nucleus of these dogs remain in long term care until, eventually, a home is found. Only on severe temperament grounds, after careful assessment, will a dog be destroyed or, as may be the case with other animals too, untreatable ill health.

Great care is taken finding homes for our animals, ensuring that each dog or cat is selectively matched including on-call advice and support, especially during the settling in period.

The Trust cares for all types of animals and the Rescue Centre has become a permanent sanctuary to some of the animals which currently includes 20 equines, 40 feral cats known as Centre cats which have their own accommodation, 1 pig, 13 goats, 22 ferrets, 15 rabbits and 5 guinea pigs, 34 rodents and 253 birds which include parrots, parakeets, finches, canaries, pigeons, and doves.

Wildlife Rescue - We always have in residence a number of wildlife casualties with rescue and rehabilitation going on throughout the year. This includes the intake of hedgehogs, foxes, badgers, plus a wide variety of wild birds and smaller creatures.

Ambulance - The Trust has two small animal ambulances and they prove invaluable being in constant use for the collection of unclaimed stray dogs from pounds, cat rescue, wildlife casualties and veterinary trips.

Grooming Room - This is fully functional and in daily use.

Staff Accommodation - Further refurbishment is planned for the other staff accommodation.

Financial review

It is the policy of the Trustees to maintain unrestricted free funds at a level which equates to approximately one year's unrestricted expenditure. Unrestricted free funds are those funds that are readily realisable and, thus, do not include the charity's fixed assets. At the least, this level of funding was maintained throughout the review.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Investment review

The Trustees are empowered by the Trust deed to invest the charity's funds in whatever manner to be appropriate to enable the continuance of the charity's objectives. The Trustees endeavour to make ethical investments wherever possible. A meeting was held with NatWest to ascertain the best options for investing the charities cash reserves. The Trustees agreed to withhold 1 million pounds to cover running costs at the Centre and to provide a contingency fund. It was further agreed that the remaining 2 million be invested as it will be several months before the money is needed to pay for the building works. Therefore 1 million pounds has been invested for 6 months and 1 million pounds invested for 9 months.

Risk management

The Trustees have examined the major strategic, business and operational risks that the charity faces and confirm that on-going systems have been established so that the necessary steps can be taken to lessen such risks.

The charity pays an indemnity insurance premium to cover the Trustees in their duties on behalf of the charity.

In this day and age of litigation, the Trustees agreed to sign up to an Employment Mentor Service provided by our bankers as it was felt necessary to be able to access expert advice due to the many changes in employment law.

The Trustees decided that the issue of Health and Safety would be moved to the same Mentor Service provided by our bankers, and this has been implemented.

The Payroll and Pension Scheme has been outsourced to Price and Company.

Plans for future periods

Ongoing maintenance of the Centre continues to ensure the safety for the animals, staff and visitors. The Trust, due to generous legacies, are now in a position to proceed with planning for the proposed building work mentioned below, subject to planning permission.

- Install extra CCTV and extra security fencing
- Update the centre cats' unit as well as the cat isolation and hospital units
- Aged dog accommodation
- Update both Owl and Parrot aviaries
- Design and build a new rabbit unit
- Redesign the store into two separate units
- American style stables

It is expected that the above projects will use a substantial amount of the reserves.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Structure, governance and management

The Kit Wilson Trust for Animal Welfare is a registered charity number 1143338 and is a Company limited by guarantee number 7690478. On 1 January 2012, the Charity took over all of the assets, activities and reserves formerly in the same name but constituted under a Trust Deed dated 4th November 1975 and registered as charity number 270419.

The Trustees who served during the year were:

Ms Colette H Marshall (Chairman)
Mrs Marilyn E Alexander (Honorary Treasurer)
Mrs Dianne Harding (Honorary Secretary)
Mrs Rosemary A Goodsell
Mrs Rachel J Widdows
Ms Lois E Pearce
Mrs Vivienne R Norman (Assistant Treasurer)

Mrs Kim Brophy is the Trust Legacy Officer appointed in November 2022.

No new Trustees were appointed in 2024.

Trustees are appointed by the Board of Trustees and serve for as long as they feel able to serve the Trust. Before being appointed, prospective new Trustees are given a copy of 'The Essential Trustee – What you need to know', this is also provided on the Charity Commission website and can be downloaded. When they are appointed, a copy of the Trust's governing document, the latest accounts and annual return are also given. Once the person in question decides to accept the position of Trustee, they attend the Trustees' next meeting where they are welcomed to the Board. Responsibilities are given to the new Trustees once they are more familiar with the various duties.

The Chairman of the Trust is also the Centre Manager, an unpaid position, and is available twenty four hours a day and seven days a week for all animals in need. All Trustees have roles in the day to day management of the Trust. The Trustees meet at least on a monthly basis or more frequently as required. Eleven full Trustee meetings were held during 2024.

All the Trustees hold regular meetings and are in close contact with each other on an almost daily basis via telephone and e-mail. Decisions concerning the Trust are either made during a Trustee meeting or by telephone or e-mail, and action or non-action is carried out depending on the majority vote.

The Trust currently has three Charity Shops which continue to be well supplied and supported by our loyal customers.

Keiran Lakin is the retail manager.

Increased shop opening hours have had a positive effect on income with the three shops having a very strong end to 2024 taking an additional £41,000.00. This figure also includes eBay sales.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Health and Safety policies and folders have been given to each of the shop managers and a health and Safety audit was completed on 16th February.

Work started on the back room at the Heathfield shop on 23rd February to provide a more functional space.

Dedicated pet sections have been added to each shop.

All banking paperwork has been replaced with new forms improving the overall transparency of cash processes.

Unused space next to the tills have been fitted with A2 sized acrylic posters. The posters will advertise for volunteers and clothing donations.

A competency training checklist has been created for new shop staff. This contains a list of all the details that a new shop member needs to know.

A shop newsletter has been produced for shop staff and volunteers. The newsletter is called Shop News and keeps staff informed of happenings at the centre as well as highlighting shop superstars. The newsletter was well received and will be issued approximately every 3 months.

Heathfield shop was one of the winners of the window display competition on the High Street.

New storage bins were purchased for the warehouse to aid with sorting donations. The new process for preparing stock for the shops has been successful and helped the transition from summer to autumn.

Mr Lakin attended a Safer Sussex Business Partnership meeting in order to gain insight into preventing crime namely shoplifting and anti-social behaviour.

A new warehouse supervisor has been employed with hours increased from 10.5 to 21. The increased hours help to keep up with the continual increase in donations as well as assisting with eBay sales.

The shops sell new Kit Wilson merchandise including greetings cards, calendars and badges. Swing boards have been purchased and placed outside the shops. Further wooden hangers have also been purchased for all the shops and show the Kit Wilson logo. Lanyards and work uniform have been provided for the staff and volunteers.

To maintain confidentiality and for ease of communication all employed shop staff have been provided with an email address. Payslips are now emailed directly to staff therefore reducing the cost of postage.

The manager of each shop runs a Facebook page relating specifically to their shop. This helps engage with the local public and advertises both stock and upcoming events. No animals are included in the shops' Facebook pages.

A stock file has been created to track new stock and to ascertain out how much stock is being sold. The shops have signed up with World of Books which has provided a sustainable way of removing unsaleable books for a small profit.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Mr Lakin has created weekly feedback forms to help manage the shops performance.

A Health and safety folder has been prepared for the shops and warehouse which includes policies, risk assessments procedures and training documents for staff and volunteers.

The shops once again had themed window displays for Halloween, Christmas and the New Year. These window displays were well received which increased footfall and netted good sales.

The Uckfield shop took part in the annual Christmas Tree Festival whilst the Heathfield shop took part in a similar event at the Union Church in Heathfield. Christmas cards and tombola tickets were sold and flyers were distributed in the lead up to the events. Both events helped to promote good relations within the local community.

In November purple poppies yet again proved successful.

Future projects for the shops

Social media rollout for shops
Depop (online sales platform)
Brands guide and educations
eBay guides, trends guide for shops and staff
Fundraising
Brand new goods
Stock generation
Additional shops/pop up shops
Online sharepoint/Intranet

The eBay account continues to be used for more valuable donated items. A new eBay system called Management whereby the money from all items sold is paid directly into our bank account has been signed up for and is active. All items to be sold on eBay will be catalogued before they are sold.

The Trustees appreciate that the investment in suitable charity retail outlets bring in a good return.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Auditor

A resolution proposing that Price & Company be reappointed as auditors of the company will be put to the members.

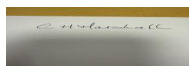
THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

A small rectangular image showing a handwritten signature in blue ink on a light-colored background. The signature appears to be 'C H Marshall'.

Ms Colette H Marshall (Chairman)
Trustee

25 September 2025

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees, who are also the directors of The Kit Wilson Trust for Animal Welfare 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 Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Opinion

We have audited the financial statements of The Kit Wilson Trust for Animal Welfare (the 'Trust') 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, 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, 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust 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 Trust'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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

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, except to the extent otherwise explicitly stated in our report, 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trust 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 Trust'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

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:

- In planning our audit we assess the risks of material misstatement, including fraud, based on our discussion with management, evaluation of the internal controls in place, and identify critical laws and regulations.
- During our detailed audit work we review transactions and documentation relevant to the inherent and specific risks we identified at the planning stage and which could indicate fraud or non-compliance with laws and regulations.
- During our audit procedures we extend the scope of our testing where our planning indicated there was an increased risk of fraud including management override of controls.
- We also considered and reviewed the procedures which management have in place to detect and identify any instances of fraud or non-compliance with fraud and regulations. The procedures in place were discussed in detail with management and walkthrough tests were undertaken where appropriate.

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.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE**

Michael J Neilan

**Mr Michael Neilan BSc FCA CTA (Senior Statutory Auditor)
for and on behalf of Price & Company**

25 September 2025

**Chartered Accountants
Statutory Auditor**

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Unrestricted funds	Restricted funds	Total Unrestricted funds	Unrestricted funds	Restricted funds	Total
		2024	2024	2024	2024	2023	2023	2023
	Notes	£	£	£	£	£	£	£
<u>Income and endowments from:</u>								
Donations and legacies	3	542,922	-	-	542,922	540,294	-	540,294
Charitable activities	4	18,923	-	-	18,923	18,643	-	18,643
Other trading activities	5	456,045	-	-	456,045	458,605	-	458,605
Investments	6	161,703	-	-	161,703	68,217	-	68,217
Other income	7	3,464	-	-	3,464	3,327	-	3,327
Total income		1,183,057	-	-	1,183,057	1,089,086	-	1,089,086
<u>Expenditure on:</u>								
Raising funds	8	267,564	-	-	267,564	234,243	-	234,243
Charitable activities	9	1,096,698	-	1,396	1,098,094	830,912	-	832,308
Other	14	-	-	-	-	(441)	-	(441)
Total resources expended		1,364,262	-	1,396	1,365,658	1,064,714	-	1,066,110
Net gains/(losses) on investments	15	(1,016)	-	-	(1,016)	23,986	-	23,986

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

Net (outgoing)/incoming resources before transfers	(182,221)	-	(1,396)	(183,617)	48,358	-	(1,396)	46,962
Gross transfers between funds	(51,649)	51,649	-	-	96,792	(96,792)	-	-
Net movement in funds	(233,870)	51,649	(1,396)	(183,617)	145,150	(96,792)	(1,396)	46,962
Fund balances at 1 January 2024	3,791,897	1,874,478	103,213	5,769,588	3,646,747	1,971,270	104,609	5,722,626
Fund balances at 31 December 2024	<u>3,558,027</u>	<u>1,926,127</u>	<u>101,817</u>	<u>5,585,971</u>	<u>3,791,897</u>	<u>1,874,478</u>	<u>103,213</u>	<u>5,769,588</u>

The statement of financial activities includes all gains and losses recognised in the year.

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

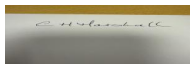
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

BALANCE SHEET AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	17		1,726,960		1,690,790
Investments	18		300,984		286,901
			<u>2,027,944</u>		<u>1,977,691</u>
Current assets					
Stocks	20	455		1,910	
Debtors	21	211,234		141,851	
Investments	22	1,000,000		2,000,000	
Cash at bank and in hand		2,432,715		1,743,990	
		<u>3,644,404</u>		<u>3,887,751</u>	
Creditors: amounts falling due within one year	23	(86,377)		(95,854)	
Net current assets			<u>3,558,027</u>		<u>3,791,897</u>
Total assets less current liabilities			<u>5,585,971</u>		<u>5,769,588</u>
Net assets excluding pension liability			<u><u>5,585,971</u></u>		<u><u>5,769,588</u></u>
The funds of the Trust					
Restricted income funds	26		101,817		103,213
Unrestricted funds - general			3,558,027		3,791,897
Unrestricted funds - Capital reserve	25		1,926,127		1,874,478
			<u>5,585,971</u>		<u>5,769,588</u>

The financial statements were approved by the Trustees on 25 September 2025



Ms Colette H Marshall (Chairman)
Trustee



Mrs Vivienne R Norman (Assistant Treasurer)
Trustee

Company registration number 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	32		(398,170)		428,102
Investing activities					
Purchase of tangible fixed assets		(59,710)		(4,526)	
Proceeds from disposal of tangible fixed assets		-		1,636	
Purchase of investments		(15,579)		(8,186)	
Proceeds from disposal of investments		1,000,480		104,128	
Investment income received		161,703		68,217	
Net cash generated from investing activities			1,086,894		161,269
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			688,724		589,371
Cash and cash equivalents at beginning of year			3,743,990		1,154,619
Cash and cash equivalents at end of year			3,432,715		3,743,990
Relating to:					
Cash at bank and in hand			2,432,715		1,743,990
Short term deposits included in current asset investments			1,000,000		2,000,000
			3,432,715		3,743,990

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

The Kit Wilson Trust for Animal Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Stonehurst Lane, Hadlow Down, Uckfield, East Sussex, TN22 4ED.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Trust 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is 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 Trust.

1.4 Incoming resources

Income is recognised when the Trust 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.

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

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Trust 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 Trust 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.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets such as shares for investment purposes. It includes dividends and interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Where they cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

1 Accounting policies (Continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land & buildings	2 % straight line
Fixtures, fittings & equipment	20 % straight line
Motor vehicles	20 % straight line

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 Trust 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).

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

1 Accounting policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less selling costs.

Net realisable value is the estimated selling price less all estimated 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 Trust 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 Trust's balance sheet when the Trust 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.

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

1 Accounting policies (Continued)

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 Trust's contractual obligations expire or are discharged or cancelled.

1.12 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

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

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	174,390	94,925
Legacies receivable	368,532	445,369
	<u>542,922</u>	<u>540,294</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Sales within charitable activities	<u>18,923</u>	<u>18,643</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	7,845	7,174
Shop income	448,200	451,431
Other trading activities	456,045	458,605

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	16,509	8,915
Interest receivable	145,194	59,302
	161,703	68,217

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	304	322
Income from solar panels	3,160	3,005
	3,464	3,327

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	11,470	6,386
Trading activity costs		
Operating charity shops	108,785	101,347
Staff costs	146,829	126,074
	255,614	227,421
Investment management fees	480	436
Total costs	267,564	234,243

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

9 Expenditure on charitable activities

	Animal welfare costs 2024 £	Animal welfare costs 2023 £
Direct costs		
Staff costs	238,835	225,722
Depreciation and impairment	23,539	29,561
Veterinary services	155,624	131,993
Feed and bedding	77,930	88,410
Cleaning	22,111	17,719
	<u>518,039</u>	<u>493,405</u>
Share of support and governance costs (see note 11)		
Support	577,425	335,003
Governance	2,630	3,900
	<u>1,098,094</u>	<u>832,308</u>
Analysis by fund		
Unrestricted funds - general	1,096,698	830,912
Restricted funds	1,396	1,396
	<u>1,098,094</u>	<u>832,308</u>

10 Description of charitable activities

Animal welfare costs

Animal welfare costs include all the costs relating to the housing, feeding and looking after the wellbeing and welfare of the animals under the Charity's care.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

11 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	75,162	-	75,162	66,395	-	66,395
Transport costs	10,496	-	10,496	9,535	-	9,535
Accommodation costs	377,498	-	377,498	182,843	-	182,843
Printing, postage and stationery	4,964	-	4,964	5,087	-	5,087
Advertising	18,995	-	18,995	4,128	-	4,128
Telephone	21,895	-	21,895	18,977	-	18,977
Legal and professional fees	60,235	-	60,235	41,067	-	41,067
Accountancy	1,200	-	1,200	1,200	-	1,200
Bank and credit card charges	4,295	-	4,295	3,973	-	3,973
Staff training	606	-	606	-	-	-
Sundry expenses	2,079	-	2,079	1,798	-	1,798
Audit fees	-	2,630	2,630	-	3,900	3,900
	<u>577,425</u>	<u>2,630</u>	<u>580,055</u>	<u>335,003</u>	<u>3,900</u>	<u>338,903</u>
Analysed between						
Charitable activities	<u>577,425</u>	<u>2,630</u>	<u>580,055</u>	<u>335,003</u>	<u>3,900</u>	<u>338,903</u>

Governance costs includes payments to the auditors of £2,630 for audit fees and payments for other services of £1,200 are included in Support costs.

12 Trustees

The Chairman of the Trust, Ms Colette Marshall, is also the Centre Manager on an unpaid basis. She is present on site and available twenty four hours a day and seven days a week for all animals in need. This includes being available for emergency call-outs at any time every night. In order for her to provide this level of service she resides on site rent free in a property owned by the Trust. This has the additional benefit of providing security cover at the centre, which obviously cannot be left unattended. Apart from this, none of the other Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Trust during the year.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Trading	11	9
Animal welfare	17	17
Total	28	26

Employment costs	2024 £	2023 £
Wages and salaries	431,141	394,900
Social security costs	23,532	16,827
Other pension costs	6,153	6,464
	460,826	418,191

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

14 Other

	Total Unrestricted funds general
	2024 £
Net profit on disposal of tangible fixed assets	-
	-

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

15 Net losses/(gains) on investments

	2024	2023
	£	£
Revaluation of investments	1,016	(23,986)

16 Taxation

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

17 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	1,895,681	82,707	46,422	2,024,810
Additions	55,625	4,085	-	59,710
At 31 December 2024	1,951,306	86,792	46,422	2,084,520
Depreciation and impairment				
At 1 January 2024	212,671	74,928	46,422	334,021
Depreciation charged in the year	20,216	3,323	-	23,539
At 31 December 2024	232,887	78,251	46,422	357,560
Carrying amount				
At 31 December 2024	1,718,419	8,541	-	1,726,960
At 31 December 2023	1,683,010	7,780	-	1,690,790

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

18 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	286,901
Additions	15,579
Valuation changes	(1,016)
Disposals	(480)
At 31 December 2024	300,984
Carrying amount	
At 31 December 2024	300,984
At 31 December 2023	286,901

19 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,000,000	2,000,000

20 Stocks

	2024 £	2023 £
Finished goods and goods for resale	455	1,910

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

21 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	11,362	16,832
Other debtors	160,732	91,741
Prepayments and accrued income	39,140	33,278
	<u>211,234</u>	<u>141,851</u>

22 Current asset investments

	2024	2023
	£	£
Unlisted investments	1,000,000	2,000,000
	<u>1,000,000</u>	<u>2,000,000</u>

23 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,419	10,515
Trade creditors	28,180	37,768
Accruals and deferred income	52,778	47,571
	<u>86,377</u>	<u>95,854</u>

24 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,153	6,464
	<u>6,153</u>	<u>6,464</u>

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

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

25 Unrestricted funds - Capital reserve

These are unrestricted funds which are material to the Trust's activities.

	At 1 January 2024	Transfers	At 31 December 2024
	£	£	£
Capital reserve	1,874,478	51,649	1,926,127
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Transfers	At 31 December 2023
	£	£	£
Capital reserve	1,971,270	(96,792)	1,874,478
	<u> </u>	<u> </u>	<u> </u>

The Capital reserve represents the Charity's investment in fixed assets, other than those held in Restricted Funds.

26 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023	Resources expended	Balance at 1 January 2024	Resources expended	Balance at 31 December 2024
	£	£	£	£	£
Cattery Appeal fund	50,513	(1,396)	49,117	(1,396)	47,721
Aged Dog Appeal fund	54,096	-	54,096	-	54,096
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	104,609	(1,396)	103,213	(1,396)	101,817
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Cattery Appeal Fund represents monies raised to build a new cattery.

The Aged Dog Appeal Fund represents monies raised to build a new aged dog unit.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

27 Unrestricted funds

The income funds of the Charity include the following 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	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	3,791,897	1,183,057	(1,364,262)	(51,649)	(1,016)	3,558,027
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	3,646,747	1,089,086	(1,064,714)	96,792	23,986	3,791,897
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The General Fund represents the free funds of the Charity, which are not designated for any particular purposes.

28 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Capital reserve	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	-	1,625,143	101,817	1,726,960
Investments	-	300,984	-	300,984
Current assets/(liabilities)	3,558,027	-	-	3,558,027
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	3,558,027	1,926,127	101,817	5,585,971
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

28 Analysis of net assets between funds (Continued)

	Unrestricted funds general	Unrestricted funds Capital reserve	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 December 2023:				
Tangible assets	-	1,587,577	103,213	1,690,790
Investments	-	286,901	-	286,901
Current assets/(liabilities)	3,791,897	-	-	3,791,897
	<u>3,791,897</u>	<u>1,874,478</u>	<u>103,213</u>	<u>5,769,588</u>

29 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	7,500	-
Between two and five years	193,509	203,792
In over five years	78,000	90,000
	<u>279,009</u>	<u>293,792</u>

30 Related party transactions

The Trust paid £Nil (2023: £192) to Mr D Alexander, the son of Mrs M E Alexander for website services. The Trust paid £50 (2023: £485) to Ms L Pearce for vouchers to staff and volunteers, paid £43 (2023: £21) to Mrs R Goodsell for gifts to volunteers and paid £62 (2023: £63) to Mrs V Norman as a reimbursement for sheep shearing and new light bulbs. All such transactions were on a commercial basis.

There were no other related party transactions during the year which require disclosure.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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

31 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities (Revised) are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

32 Cash generated from operations	2024 £	2023 £
(Deficit)/surplus for the year	(183,617)	46,962
Adjustments for:		
Investment income recognised in statement of financial activities	(161,703)	(68,217)
Gain on disposal of tangible fixed assets	-	(441)
Fair value gains and losses on investments	1,016	(23,986)
Depreciation and impairment of tangible fixed assets	23,539	29,561
Movements in working capital:		
Decrease/(increase) in stocks	1,455	(1,735)
(Increase)/decrease in debtors	(69,383)	426,486
(Decrease)/increase in creditors	(9,477)	19,472
Cash (absorbed by)/generated from operations	(398,170)	428,102



Issuer	Price & Company
Document generated	Mon, 29th Sep 2025 14:34:22 BST
Document fingerprint	bd8aa11395d32c258b8974ca6c2d7d46

Parties involved with this document

Document processed	Party + Fingerprint
Mon, 29th Sep 2025 16:13:51 BST	Colette Marshall - Signer (c7ae854a9e1a634b07b2e970bdac7938)
Tue, 30th Sep 2025 10:49:43 BST	Viv Norman - Signer (8168882ca9bfdb84a354c7626d4ea729)
Mon, 29th Sep 2025 14:50:40 BST	Mike Neilan - Signer (5d51fa018ab04f40af5be9036d6cd1b2)

Audit history log

Date	Action
Mon, 29th Sep 2025 14:34:22 BST	Envelope generated by George Message (62.249.215.1)
Mon, 29th Sep 2025 14:34:22 BST	Document generated with fingerprint bd8aa11395d32c258b8974ca6c2d7d46 (62.249.215.1)
Mon, 29th Sep 2025 14:36:44 BST	Sent the envelope to Colette Marshall for signing (62.249.215.1)
Mon, 29th Sep 2025 14:36:44 BST	Sent the envelope to Viv Norman for signing (62.249.215.1)
Mon, 29th Sep 2025 14:36:44 BST	Sent the envelope to Mike Neilan for signing (62.249.215.1)
Mon, 29th Sep 2025 14:36:45 BST	Document emailed to party email
Mon, 29th Sep 2025 14:36:45 BST	Document emailed to party email
Mon, 29th Sep 2025 14:36:45 BST	Document emailed to party email
Mon, 29th Sep 2025 14:45:22 BST	Mike Neilan viewed the envelope (62.249.215.1)
Mon, 29th Sep 2025 14:50:40 BST	Mike Neilan signed the envelope (62.249.215.1)
Mon, 29th Sep 2025 15:24:47 BST	Colette Marshall viewed the envelope (138.248.174.36)
Mon, 29th Sep 2025 15:37:41 BST	Colette Marshall viewed the envelope (138.248.174.36)
Mon, 29th Sep 2025 16:13:51 BST	Colette Marshall signed the envelope (138.248.174.36)
Mon, 29th Sep 2025 19:19:38 BST	Mike Neilan opened the document email. (104.28.40.145)
Tue, 30th Sep 2025 10:46:29 BST	Viv Norman viewed the envelope (138.248.174.36)
Tue, 30th Sep 2025 10:49:43 BST	Viv Norman signed the envelope (138.248.174.36)
Tue, 30th Sep 2025 10:49:43 BST	This envelope has been signed by all parties (138.248.174.36)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

England & Wales - Charity number 1143338

Accounts

Charity Registration No. 1143338

Company Registration No. 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE KIT WILSON TRUST FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Colette H Marshall (Chairman) Mrs Marilyn E Alexander (Honorary Treasurer) Mrs Dianne Harding (Honorary Secretary) Mrs Rosemary A Goodsell Mrs Rachel J Widdows Ms Lois E Pearce Mrs Vivienne R Norman (Assistant Treasurer)
Charity number	1143338
Company number	07690478
Principal address	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
Auditor	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
Solicitors	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN
Website	www.kitwilsontrust.org.uk

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objectives of the charity are to promote the welfare of animals by:

- Rescuing abandoned unwanted, ill-treated and neglected animals
- Having a call out rescue service for injured and orphaned wildlife
- Caring for these animals and providing them with all necessary veterinary attention and hospitalisation until they can be re-homed or rehabilitated into the wild
- Spaying, neutering and micro-chipping animals in the Trust's care and providing financial assistance to people of limited means to spay and neuter their pets, thereby lessening the number of unwanted animals
- Granting Aid to other organisations and individuals' requests for neuter assistance where deemed appropriate
- Providing education, involving visits to the Centre from, vocational students from many local schools and colleges, and talks to various institutes, clubs and groups
- Maximising the number of animals we can help by improving and developing the Centre
- Constructing facilities to accommodate in-house fundraising and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Approach to fundraising

The Kit Wilson Trust receives no government funding and relies entirely on voluntary support to continue our work. Our fundraising conforms to recognised standards which protect the general public and ensure that our supporters are satisfied with communication that they receive from us.

We fundraise in a number of different ways.

- Coffee mornings are held for new volunteers when social distancing and Covid rules allow. There they are given a talk about the Trust thus enabling them to make an informed choice as to how they would like to volunteer for us.
- We have a core group of volunteers, many of whom help at events or organise events on behalf of the Trust. The group of volunteers meet on average 4 to 5 times a year when social distancing and Covid rules allow.
- We raise funds from our three shops which sell mainly donated goods.
- We raise funds through local community fundraising coordinated by our network of volunteers.
- We ask our supporters to consider including a gift to the Trust in their will.
- On adoption or surrender of an animal the people involved are asked if they would like to leave a donation to the Trust.
- A number of people donate to us regularly by Bankers Order. This includes animal sponsorship.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

We comply with the General Data Protection Regulation by asking our supporters if they are happy to continue being contacted by the Trust.

Any fund-raising complaints received are discussed in full at our Trustee Meetings, logged and dealt with promptly.

Volunteers

The Trust is very fortunate to have well over one hundred hard-working and dedicated volunteers. These volunteers work in the shops, take kennel dogs for walks, socialise cats, help at the Centre, assist at fundraising events, answer telephones and undertake home vetting prior to rehoming animals.

The volunteer application forms include the details and responsibilities for the particular voluntary work applied for. All volunteers are also asked to complete a data protection form. A list of all volunteers, including volunteers at the shops, has been compiled to ensure that they all sign data protection forms.

Volunteer application forms continue to be received and the applicants have been informed that their details will be held on file with their agreement. Potential volunteers will be contacted and invited to an in person meet and greet.

Identity tags have been made and will be given to all volunteers handing out food appeal boxes to the various shops and businesses.

Mr Lakin has prepared a volunteer application form aimed at people who would like to volunteer in either of our three shops.

The Trust has its own website that proves useful in promoting the re-homing of cats and dogs. The website also provides information on forthcoming fundraising events, the sponsorship of animals and other useful information. Meetings have been held with Creative Pod with a view to improving and updating our website. The Trust is losing out on funding which could be generated by a revised website. As a registered charity The Trust qualifies to apply for Google grants amounting to between £5,000.00 to £7,000.00 per month and our current website would not satisfy a grant application. A new improved website will therefore be created which all Trustees can access and add information and that will improve the ability to attract grant aid. The new website will also include more animals needing homes as well as more informative and interesting articles.

The Trust has a following on Facebook with a growing group of over 2,500 'friends' with the addition of a Facebook Page with 6,500 likes and 7,200 followers. This allows us to reach a wider audience with some posts reaching an audience of 15,000. It also enables us to highlight fundraising events and information.

We encourage our supporters to post photos of their KWT adopted animals in our Facebook group. Also, several times during the year, on a special post, we invite photos of adopted animals, past and present, to be posted in the group which we then use as the group header. We then change the header on a weekly basis until all adoptees posted have been used.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Photos and videos taken at the Centre of the animals by staff are also added to the group and the page to add interest and to keep our supporters informed.

We have an account with X (formerly Twitter), another way of reaching a target audience.

The Trust's Instagram account provides a useful way of reaching out to another audience including the younger population. It is another useful medium to promote our animals up for adoptions as well as to advertise our Christmas Food Appeal and other fundraising events.

We will be looking to sign up with Threads and Tik Tok to reach an even wider audience.

The Trust's Mailchimp account is used to send out our Tails and Bulletin newsletters and is another way of reaching our supporters with up to date information about The Trust.

Social media and the website prove particularly useful to help raise funds for the care of Benson, a dog which was rescued by the Trust in a very neglected state who needed operations on his legs.

An Amazon Wish List is regularly updated to enable people to make a gift to us of items that we are in need of. This wish list is posted on our media platforms.

A Just Giving page is set up as a way for the public to make donations to the Trust. Just Giving pages for special appeals are also set up as and when required and always for our Christmas Food Appeal.

The Trust sends out annually a Tails and Bulletin newsletter to people who have confirmed that they would like a copy under GDPR rules. Editions are also available at the Rescue Centre, our charity shops, collecting box sites, fundraising events and on-line via our website.

Our Christmas Food Appeal provides donations by way of food, toys, and treats as well as monetary donations. This year the food appeal raised £14,014.50. The Just Giving site raised £1,385.00 including gift aid. Unfortunately, our partnership with Pets at Home in East Grinstead came to an end in March.

The Trust continues to advertise in local magazines. A different picture is used in each edition and is proving popular whilst keeping our profile out there.

By the end of 2023 the Trust were receiving 95 regular payments by bankers order. This does not include sponsorship payments.

The Trust is thankful for the support of businesses and individuals that have collecting boxes, boxes for donated animal food, sponsoring fundraising events and for advertising in our publications. The Trust now has 59 collecting box sites.

A core supply of merchandise is kept at the Trust. This is sold at the Centre, advertised in our newsletter and taken to fund raising events to help encourage sales. The merchandise range includes car window stickers, drawstring bags, barrel stylus pens, Flumpets and Caffé mugs.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

The following fund-raising events were held during 2023.

- Supporters Matt Deland and Heath Barton-Potter once again held a Rock the Hall fundraising event and raised £1,900.00.
- A JustGiving fundraising page was set up to help raise funds for the care of Frodo, a severely neglected dog and continues to receive donations.
- A JustGiving page was set up for the Christmas Food Appeal and shared across all our social media platforms.
- The Uckfield and District dog training club chose the Trust to fund raise for in 2023. Most of the fund raising took place at their dog show on the 23rd July. Ms Pearce and Mrs Goodsell attended a meeting at the club where they were presented with a cheque for £700.00.
- A Calendar was produced to help raise funds in the run up to Christmas. A variety of animals featured in the calendar which measured 30 x 30 cm.
- Ms Pearce met with Community Free Wills as they approached the Trust looking for a charity to partner with. The Wills are funded by a payment of £80 split across each charity they partner with. The Trust signed up and are now a charity partner of the scheme.
- Mrs Norman met with the Heathfield and District Bonfire Society as they chose the Trust as their charity to fund raise for this year. A bucket collection was held at the event.
- Meetings were held with Sussex Pet Rescue who have chosen the Trust to receive a donation of £500,000.00. Their Trustees' were given a tour of the Centre and they were shown how their donation would be used to update the new kennel block thus enabling us to help more dogs in need.

We continue to seek high profile Patrons to further enhance the profile of the Trust and its work.

Achievements and performance

House repairs – Scaffolding was erected on 27th January with a weather canopy overhead. Two skylight windows need to be replaced and the plastic guttering removed and replaced with new cast iron guttering. A meeting was held on 12th May to sign the roofing contract with work starting on 15th May. A skip for broken roof tiles and a portable toilet were delivered. The condition of the wooden timbers was investigated, the replacement of these roof timbers has caused a delay to the building work.

Building Work - Drainage and archaeological surveys requested by Wealden District Council were completed. A Great Crested Newt survey was conducted by ecologist Tom Knight on 26th June. A portable 25 foot by 9 foot building is being purchased to house the Centre cats whilst the building work takes place. Hoarding is to be erected before building work begins to prevent possible theft from the sight. Planning permission has been granted however the application for a 2 bedroom flat was refused. There will now be a staff restroom and facilities instead.

A removal and demolition survey has been completed in preparation for the work to start. The necessary building regulation drawings are in place and fallen trees have been removed. An area of land has been cleared in preparation for the new feral cat pen and the broken patio slabs addressed. All invoices relating to phase one will be coded into an easily accessible form thus enabling Trustees to monitor the costs associated with the building work. Grants for the building work will be applied for.

The first phase of the planned building work is to convert the cabins over the road into a dog and cat clinic and to replace the stables with Western style stables. Final elevations and materials have been agreed.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Kennel Office - The asbestos has been removed from the ceiling enabling building work to commence.

Telephone system – A new telephone system was installed throughout the Centre by Cloud Voice and Data. This included CCTV and an upgrade to the Wi-Fi. Computers and printers were installed in all the shops and the staff trained in their use. All the equipment has been leased on a 5 year contract.

First Aid - Ms Marshall and Ms Widdows have completed their training to ensure that there is a first aider on site. The first aid drawers are regularly checked to make sure that they are complete and up to date. A list has been compiled detailing what medical equipment needs to be kept in each first aid box. The lists will be kept in the various first aid boxes. The first aid boxes have all been either updated or replaced. Stickers have been placed on boxes advising the date they were updated. Senior staff will report when items have been used and need replacing.

Health and Safety - Pyrotec updated all the risk assessments for the shops and the Centre. A health and safety audit took place on 16th November. Mrs Louise Starbuck will receive health and safety training to enable her to monitor, update and produce risk assessments. She will also monitor all health and safety and first aid provision.

Fire Safety - A fire drill was held on the 17th March. The staff have been regularly checking the alarms in the flats and completing the relevant paperwork. Mr Lakin has written fire risk assessments for all the shops. Pyrotec conducted a fire audit on 6th April and a meeting was held on 12th May to address issues raised. These included replacing the domestic smoke alarms with commercial smoke alarms and providing more informative signage. Pyrotec will be installing all alarms, service the fire alarms and provide emergency lighting. The audit brought to light that the fire extinguishers are incorrect and needed replacing, this was addressed by Adec Marine. The staff were trained on the correct use of fire horns.

Regular inspections are carried out to ensure that corridors and exit areas are kept clear at all times. The fire extinguishers around the Centre are checked on a regular basis. The flats have been provided with paperwork to update when they test their smoke alarms and Co2 detectors.

Road Safety - The sign on the roadside is inadequate to alert drivers and the road has become increasingly dangerous. Both staff and visitors regularly cross the road and the speed cars travel is dangerous. Wealden District Council have been contacted to help advise and provide a solution to the problem.

Policies - Policies have been finalised and put in place. These policies include a Risk management policy, an Investment policy, a Safeguarding policy, a Conflict of Interest policy, a policy for managing volunteers, a policy for handling complaints and a policy for paying staff.

Staff Training - Senior staff attend meetings to discuss risk assessments and are given training on how to complete health and safety modules online.

Aged dog Appeal - The aged dog appeal stands at £54,095.64.

Dog Walk - The dog walk was once again cancelled due to the introduction of parking charges on the Ashdown Forest.

Meadow Barn - The erection of security fencing for dog training and exercising purposes will help utilise this area in the future. Security cameras have been added now that the fencing has been erected.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Aviaries - The Trust has a number of aviaries that house unwanted domestic birds and wild bird casualties prior to rehabilitation. Constructions of the new Raptor and Corvid Aviaries have been temporarily delayed, but are planned for completion in the future. An owl aviary is also being planned. A Weldmesh aviary has been purchased for the budgerigars.

Planning Restrictions - A seven kilometre planning exclusion zone, by Wealden District Council, was placed around the perimeter of the Ashdown Forest. This includes the Animal Rescue Centre. This exclusion zone has been put in place to protect the Forest from the destruction of rare heathland.

Any further development will need to prove that it will not damage the Forest. Of most concern to Wealden District Council is the impact on the ecology caused by an increase in nitrogen deposition from vehicle emissions. Increased recreational use from housing growth is also a concern.

Rabbit Housing - Temporary housing for rabbits and guinea pigs is in use and will be in place until a permanent structure has been completed.

Cats, Dogs and small animals - In 2023 we have taken in 72 dogs, 132 cats, 8 rabbits, 10 guinea pigs, 9 ferrets, 17 rodents of various types and domestic/wild birds and other wildlife. We have adopted out 66 dogs, 106 cats, 12 rabbits, 14 guinea pigs, 1 ferret and 4 rodents. The birds reside in a sanctuary situation.

We currently have 32 dogs with a further 11 dogs in foster homes as well as 125 cats including the 40 feral cats that live at the Centre. We still have a high percentage of Staffordshire Bull Terriers and Bull breed crossbreeds in the kennels. As we do not discriminate against certain breeds, our intake, especially from pounds, has a high percentage of this type of dog which has had the resulting impact on our homing activities. Finding suitable homes for these, which unfortunately is increasingly a nationwide problem, is becoming more difficult, resulting in these dogs residing with us far longer than the more appealing dogs and puppies. As we operate a non-destruction policy therefore over time, a nucleus of these dogs remain in long term care until, eventually, a home is found. Only on severe temperament or welfare grounds, after careful assessment, will a dog be destroyed or, as may be the case with other animals too, untreatable ill health.

Great care is taken finding homes for our animals, ensuring that each dog or cat is selectively matched including on-call advice and support, especially during the settling in period.

The Trust cares for all types of animals and the Rescue Centre has become a permanent sanctuary to some of the animals which currently includes 20 equines, 40 feral cats known as Centre cats which have their own accommodation, 1 pig, 13 goats, 22 ferrets, 18 rabbits and 10 guinea pigs, 38 rodents and 289 birds which include parrots, parakeets, finches, canaries, pigeons, doves and poultry.

Wildlife Rescue - We always have in residence a number of wildlife casualties with rescue and rehabilitation going on throughout the year. This includes the intake of hedgehogs, foxes, badgers, occasionally deer, a wide variety of wild birds and smaller creatures.

Ambulance - The Trust has two small animal ambulances and they prove invaluable being in constant use for the collection of unclaimed stray dogs from pounds, cat rescue, wildlife casualties and veterinary trips.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Grooming Room - This is fully functional and in daily use.

Staff Accommodation - Further refurbishment is planned for the other staff accommodation.

Portable Fencing - Movable fencing purchased for the exercise and training of dogs has proved invaluable and is in daily use.

Financial review

It is the policy of the Trustees to maintain unrestricted free funds at a level which equates to approximately one year's unrestricted expenditure. Unrestricted free funds are those funds that are readily realisable and, thus, do not include the charity's fixed assets. At the least, this level of funding was maintained throughout the review.

Investment review

The Trustees are empowered by the Trust deed to invest the charity's funds in whatever manner to be appropriate to enable the continuance of the charity's objectives. The Trustees endeavour to make ethical investments wherever possible. A meeting was held with NatWest to ascertain the best options for investing the charities cash reserves. The Trustees agreed to withhold 1 million pounds to cover running costs at the Centre and to provide a contingency fund. It was further agreed that the remaining 2 million be invested as it will be several months before the money is needed to pay for the building works. Therefore 1 million pounds has been invested for 6 months and 1 million pounds invested for 9 months.

Risk management

The Trustees have examined the major strategic, business and operational risks that the charity faces and confirm that on-going systems have been established so that the necessary steps can be taken to lessen such risks.

The charity pays an indemnity insurance premium to cover the Trustees in their duties on behalf of the charity.

In this day and age of litigation, the Trustees agreed to sign up to an Employment Mentor Service provided by our bankers as it was felt necessary to be able to access expert advice due to the many changes in employment law.

The Trustees decided that the issue of Health and Safety would be moved to the same Mentor Service provided by our bankers, and this has been implemented.

The Payroll and Pension Scheme has been outsourced to Price and Company.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

Ongoing maintenance of the Centre continues to ensure the safety for the animals, staff and visitors. The Trust, due to generous legacies, are now in a position to proceed with planning for the proposed building work mentioned below, subject to planning permission.

- Install extra CCTV and extra security fencing
- Update the centre cats' unit as well as the cat isolation and hospital units
- New Kennel block to include an isolation unit and if possible, a whelp house
- Aged dog accommodation
- Design and build a canine play and activity area in the lower field
- Update both Owl and Parrot aviaries
- Design and build a new rabbit unit
- Redesign the store into two separate units
- Memorial tree meadow
- Small animal housing
- Reception area and staff accommodation
- American style stables

It is expected that the above projects will use a substantial amount of the reserves.

Structure, governance and management

The Kit Wilson Trust for Animal Welfare is a registered charity number 1143338 and is a Company limited by guarantee number 7690478. On 1 January 2012, the Charity took over all of the assets, activities and reserves formerly in the same name but constituted under a Trust Deed dated 4th November 1975 and registered as charity number 270419.

The Trustees who served during the year were:

Ms Colette H Marshall (Chairman)
Mrs Marilyn E Alexander (Honorary Treasurer)
Mrs Dianne Harding (Honorary Secretary)
Mrs Rosemary A Goodsell
Mrs Rachel J Widdows
Ms Lois E Pearce
Mrs Vivienne R Norman (Assistant Treasurer)

Mrs Kim Brophy is the Trust Legacy Officer appointed in November 2022.

No new Trustees were appointed in 2023.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees are appointed by the Board of Trustees and serve for as long as they feel able to serve the Trust. Before being appointed, prospective new Trustees are given a copy of 'The Essential Trustee – What you need to know', this is also provided on the Charity Commission website and can be downloaded. When they are appointed, a copy of the Trust's governing document, the latest accounts and annual return are also given. Once the person in question decides to accept the position of Trustee, they attend the Trustees' next meeting where they are welcomed to the Board. Responsibilities are given to the new Trustees once they are more familiar with the various duties.

The Chairman of the Trust is also the Centre Manager, an unpaid position, and is available twenty four hours a day and seven days a week for all animals in need.

All Trustees have roles in the day to day management of the Trust. Normally the Trustees meet at least on a monthly basis or more frequently as required. Eight full Trustee meetings were held during 2023.

All the Trustees live locally, hold regular meetings and are in close contact with each other on an almost daily basis via telephone and e-mail. Decisions concerning the Trust are either made during a Trustee meeting or by telephone or e-mail, and action or non-action is carried out depending on the majority vote.

The Trust currently has three Charity Shops which continue to be well supplied and supported by our loyal customers.

Keiran Lakin has been appointed as the new retail manager and started working for the Trust on the 3rd January 2023.

Increased shop opening hours are having a positive effect on income. The three shops are now taking an additional £200.00 to £400.00 per week between them.

The shops sell new Kit Wilson merchandise including greetings cards, calendars and badges. Swing boards have been purchased and placed outside the shops. New wooden hangers have also been purchased for all the shops and show the Kit Wilson logo. Lanyards and work uniform have been provided for the staff and volunteers.

To maintain confidentiality and for ease of communication all employed shop staff have been provided with an email address. Payslips are now emailed directly to staff, therefore reducing the cost of postage.

The manager of each shop has started a Facebook page relating specifically to their shop. This helps engage with the local public and advertises both stock and upcoming events. No animals are included in the shops' Facebook pages.

A stock file has been created to track new stock and to ascertain how much stock is being sold. The shops have signed up with World of Books which has provided a sustainable way of removing unsaleable books for a small profit.

Mr Lakin has created weekly feedback forms to help manage the shops' performance. This highlighted the fact that more volunteers were needed resulting in a volunteer recruitment push. Five additional volunteers now work between the three shops and the warehouse, however more volunteers are still needed. Further Volunteer recruitment drives include creating posters for shop windows and social media and arranging taster sessions.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

A Health and safety folder has been prepared for the shops and warehouse which includes policies, risk assessments procedures and training documents for staff and volunteers.

The shops once again had themed window displays for Halloween, Christmas and the New Year. These window displays were well received which increased footfall and netted good sales. The Uckfield shop took part in the annual Christmas Tree Festival whilst the Heathfield shop took part in a similar event at the Union Church in Heathfield. Christmas cards and tombola tickets were sold, and flyers were distributed in the lead up to the events. Both events helped to promote good relations within the local community.

In November purple poppies proved successful with almost 150 poppies sold. The shop windows were dressed in purple to commemorate animals lost in the wars.

The warehouse moved to a larger unit on 13th January. A sign has been erected over the door and our name added to the entrance to the units. The new unit is more suitable for the Trust particularly as it has heated office space and a mezzanine floor for Centre storage. Additional pens have been put in place and have helped with the distribution of stock to the shops. A photography area has been set up which includes lighting to photograph items to be sold on eBay. A new warehouse assistant was employed on 23 September allowing Mr Lakin more time to concentrate on improving the shops and to sell items on eBay.

Future projects for the shops

Social media rollout for shops
Depop (online sales platform)
Brands guide and educations
eBay guides, trends guide for shops and staff
Fundraising
Brand new goods
Stock generation
Additional shops/pop up shops
Online sharepoint/Intranet

The eBay account continues to be used for more valuable donated items. A new eBay system called Management whereby the money from all items sold is paid directly into our bank account has been signed up for and is active. All items to be sold on eBay will be catalogued before they are sold.

The Trustees appreciate that the investment in suitable charity retail outlets bring in a good return.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Auditor

A resolution proposing that Price & Company be reappointed as auditors of the company will be put to the members.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

C H Marshall

Ms Colette H Marshall (Chairman)

Trustee

25 September 2024

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also the directors of The Kit Wilson Trust for Animal Welfare 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 Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Opinion

We have audited the financial statements of The Kit Wilson Trust for Animal Welfare (the 'Trust') for the year ended 31 December 2023 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, the financial statements:

- give a true and fair view of the state of the charitable company'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's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust 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 Trust'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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

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, except to the extent otherwise explicitly stated in our report, 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trust 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 Trust'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

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:

- In planning our audit we assess the risks of material misstatement, including fraud, based on our discussion with management, evaluation of the internal controls in place, and identify critical laws and regulations.
- During our detailed audit work we review transactions and documentation relevant to the inherent and specific risks we identified at the planning stage and which could indicate fraud or non-compliance with laws and regulations.
- During our audit procedures we extend the scope of our testing where our planning indicated there was an increased risk of fraud including management override of controls.
- We also considered and reviewed the procedures which management have in place to detect and identify any instances of fraud or non-compliance with fraud and regulations. The procedures in place were discussed in detail with management and walkthrough tests were undertaken where appropriate.

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.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE**

M J Neilan

**Mr Michael Neilan BSc FCA CTA (Senior Statutory Auditor)
for and on behalf of Price & Company**

25 September 2024

**Chartered Accountants
Statutory Auditor**

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Endowment funds designated	Restricted funds	Total Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Income and endowments from:								
Donations and legacies	3	540,294	-	-	540,294	689,955	-	689,955
Charitable activities	4	18,643	-	-	18,643	21,069	-	21,069
Other trading activities	5	458,605	-	-	458,605	412,559	-	412,559
Investments	6	68,217	-	-	68,217	21,733	-	21,733
Other income	7	3,327	-	-	3,327	3,062	-	3,062
Total income		1,089,086	-	-	1,089,086	1,148,378	-	1,148,378
Expenditure on:								
Raising funds	8	256,222	-	-	256,222	222,293	-	222,293
Charitable activities	9	808,933	-	1,396	810,329	732,178	-	733,574
Other	14	(441)	-	-	(441)	-	-	-
Total resources expended		1,064,714	-	1,396	1,066,110	954,471	-	955,867
Net gains/(losses) on investments	15	23,986	-	-	23,986	(35,527)	-	(35,527)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

Net incoming/(outgoing) resources before transfers	48,358	-	(1,396)	46,962	158,380	-	(1,396)	156,984
Gross transfers between funds	96,792	(96,792)	-	-	51,862	(51,862)	-	-
Net movement in funds	145,150	(96,792)	(1,396)	46,962	210,242	(51,862)	(1,396)	156,984
Fund balances at 1 January 2023	3,646,747	1,971,270	104,609	5,722,626	3,436,505	2,023,132	106,005	5,565,642
Fund balances at 31 December 2023	<u>3,791,897</u>	<u>1,874,478</u>	<u>103,213</u>	<u>5,769,588</u>	<u>3,646,747</u>	<u>1,971,270</u>	<u>104,609</u>	<u>5,722,626</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	17	1,690,790		1,717,020	
Investments	18	286,901		358,857	
		<u>1,977,691</u>		<u>2,075,877</u>	
Current assets					
Stocks	20	1,910		175	
Debtors	21	141,851		568,337	
Investments	22	2,000,000		2,000,000	
Cash at bank and in hand		1,743,990		1,154,770	
		<u>3,887,751</u>		<u>3,723,282</u>	
Creditors: amounts falling due within one year	24	(95,854)		(76,533)	
Net current assets		<u>3,791,897</u>		<u>3,646,749</u>	
Total assets less current liabilities		<u>5,769,588</u>		<u>5,722,626</u>	
Income funds					
Restricted funds	25	103,213		104,609	
<u>Unrestricted funds</u>					
Designated funds	26	1,874,478		1,971,268	
General unrestricted funds		3,791,897		3,646,749	
		<u>5,666,375</u>		<u>5,618,017</u>	
		<u>5,769,588</u>		<u>5,722,626</u>	

The financial statements were approved by the Trustees on 25 September 2024

M E Alexander

Mrs Marilyn E Alexander (Honorary Treasurer)
Trustee

V Norman

Mrs Vivienne R Norman (Assistant Treasurer)
Trustee

Company registration number 07690478

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	31		428,102		(140,259)
Investing activities					
Purchase of tangible fixed assets		(4,526)		(6,287)	
Proceeds on disposal of tangible fixed assets		1,636		-	
Purchase of investments		(8,186)		(5,578)	
Proceeds on disposal of investments		104,128		644	
Investment income received		68,217		21,733	
Net cash generated from investing activities			161,269		10,512
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			589,371		(129,747)
Cash and cash equivalents at beginning of year			3,154,619		3,284,366
Cash and cash equivalents at end of year			3,743,990		3,154,619
Relating to:					
Cash at bank and in hand			1,743,990		1,154,770
Short term deposits included in current asset investments			2,000,000		2,000,000
Bank overdrafts included in creditors payable within one year			-		(151)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

The Kit Wilson Trust for Animal Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Stonehurst Lane, Hadlow Down, Uckfield, East Sussex, TN22 4ED.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Trust 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is 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 Trust.

1.4 Incoming resources

Income is recognised when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Trust 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 Trust 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.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets such as shares for investment purposes. It includes dividends and interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Where they cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land & buildings	2 % straight line
Fixtures, fittings & equipment	20 % straight line
Motor vehicles	20 % straight line

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 Trust 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).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less selling costs.

Net realisable value is the estimated selling price less all estimated 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 Trust 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 Trust's balance sheet when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

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 Trust's contractual obligations expire or are discharged or cancelled.

1.12 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	94,925	-	94,925	81,835
Legacies receivable	445,369	-	445,369	608,120
	<u>540,294</u>	<u>-</u>	<u>540,294</u>	<u>689,955</u>

4 Charitable activities

	Animal sponsorship 2023 £	Animal sponsorship 2022 £
Sales within charitable activities	<u>18,643</u>	<u>21,069</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Fundraising events	7,174	2,300
Shop income	<u>451,431</u>	<u>410,259</u>
Other trading activities	<u>458,605</u>	<u>412,559</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	8,915	16,504
Interest receivable	59,302	5,229
	68,217	21,733

7 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	322	172
Income from solar panels	3,005	2,890
	3,327	3,062

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Raising funds

	Unrestricted funds	Total Unrestricted funds	
	2023 £	2023 £	2022 £
<u>Fundraising and publicity</u>			
Other fundraising costs	6,386	6,386	5,901
<u>Trading activity costs</u>			
Operating charity shops	123,326	123,326	121,328
Staff costs	126,074	126,074	94,610
Trading activity costs	249,400	249,400	215,938
Investment management fees	436	436	454
	256,222	256,222	222,293

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Charitable activities

	Animal welfare costs 2023 £	Animal welfare costs 2022 £
Staff costs	225,722	227,593
Depreciation and impairment	29,561	28,954
Veterinary services	131,994	144,181
Feed and bedding	88,410	66,118
Cleaning	17,719	16,503
	<u>493,406</u>	<u>483,349</u>
Share of support costs (see note 11)	313,023	246,745
Share of governance costs (see note 11)	3,900	3,480
	<u>810,329</u>	<u>733,574</u>
Analysis by fund		
Unrestricted funds	808,933	732,178
Restricted funds	1,396	1,396
	<u>810,329</u>	<u>733,574</u>

10 Description of charitable activities

Animal welfare costs

Animal welfare costs include all the costs relating to the housing, feeding and looking after the wellbeing and welfare of the animals under the Charity's care.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	66,395	-	66,395	53,880	-	53,880
Transport costs	9,535	-	9,535	10,425	-	10,425
Accommodation costs	160,863	-	160,863	110,892	-	110,892
Printing, postage and stationery	5,087	-	5,087	5,357	-	5,357
Advertising	4,128	-	4,128	3,784	-	3,784
Telephone	18,977	-	18,977	13,365	-	13,365
Legal and professional fees	41,067	-	41,067	40,052	-	40,052
Accountancy	1,200	-	1,200	1,200	-	1,200
Bank and credit card charges	3,973	-	3,973	4,146	-	4,146
Sundry expenses	1,798	-	1,798	3,644	-	3,644
Audit fees	-	3,900	3,900	-	3,480	3,480
	<u>313,023</u>	<u>3,900</u>	<u>316,923</u>	<u>246,745</u>	<u>3,480</u>	<u>250,225</u>
Analysed between						
Charitable activities	<u>313,023</u>	<u>3,900</u>	<u>316,923</u>	<u>246,745</u>	<u>3,480</u>	<u>250,225</u>

Governance costs includes payments to the auditors of £3,900 for audit fees and payments for other services of £1,200 are included in Support costs.

12 Trustees

The Chairman of the Trust, Ms Colette Marshall, is also the Centre Manager on an unpaid basis. She is present on site and available twenty four hours a day and seven days a week for all animals in need. This includes being available for emergency call-outs at any time every night. In order for her to provide this level of service she resides on site rent free in a property owned by the Trust. This has the additional benefit of providing security cover at the centre, which obviously cannot be left unattended. Apart from this, none of the other Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Trust during the year.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Trading	9	9
Animal welfare	17	19
	<u>26</u>	<u>28</u>

Employment costs

	2023 £	2022 £
Wages and salaries	394,900	356,156
Social security costs	16,827	14,249
Other pension costs	6,464	5,678
	<u>418,191</u>	<u>376,083</u>

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

14 Other

	Unrestricted funds	Total
	2023 £	2022 £
Net profit on disposal of tangible fixed assets	(441)	-
	<u>(441)</u>	<u>-</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Net losses/(gains) on investments

	2023	2022
	£	£
Revaluation of investments	(23,986)	35,527

16 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	1,895,681	79,676	46,422	2,021,779
Additions	-	4,526	-	4,526
Disposals	-	(1,494)	-	(1,494)
At 31 December 2023	1,895,681	82,708	46,422	2,024,811
Depreciation and impairment				
At 1 January 2023	193,568	64,769	46,422	304,759
Depreciation charged in the year	19,103	10,458	-	29,561
Eliminated in respect of disposals	-	(299)	-	(299)
At 31 December 2023	212,671	74,928	46,422	334,021
Carrying amount				
At 31 December 2023	1,683,010	7,780	-	1,690,790
At 31 December 2022	1,702,113	14,907	-	1,717,020

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

18 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2023	255,257	103,600	358,857
Additions	8,185	-	8,185
Valuation changes	23,986	-	23,986
Disposals	(527)	(103,600)	(104,127)
At 31 December 2023	286,901	-	286,901
Carrying amount			
At 31 December 2023	286,901	-	286,901
At 31 December 2022	255,257	103,600	358,857

19 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	2,286,901	2,255,257

20 Stocks

	2023 £	2022 £
Goods for resale	1,910	175

21 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	16,832	10,337
Other debtors	91,741	522,598
Prepayments and accrued income	33,278	35,402
	141,851	568,337

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

22 Current asset investments

	2023	2022
	£	£
Unlisted investments	2,000,000	2,000,000
	<u> </u>	<u> </u>

23 Loans and overdrafts

	2023	2022
	£	£
Bank overdrafts	-	151
	<u> </u>	<u> </u>
Payable within one year	-	151
	<u> </u>	<u> </u>

24 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Loans and overdrafts	23	-	151
Other taxation and social security		10,515	4,282
Trade creditors		37,768	40,555
Accruals and deferred income		47,571	31,545
		<u> </u>	<u> </u>
		95,854	76,533
		<u> </u>	<u> </u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

25 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Resources expended	Balance at 1 January 2023	Resources expended	Balance at 31 December 2023
	£	£	£	£	£
Cattery Appeal fund	51,909	(1,396)	50,513	(1,396)	49,117
Aged Dog Appeal fund	54,096	-	54,096	-	54,096
	<u>106,005</u>	<u>(1,396)</u>	<u>104,609</u>	<u>(1,396)</u>	<u>103,213</u>

The Cattery Appeal Fund represents monies raised to build a new cattery.

The Aged Dog Appeal Fund represents monies raised to build a new aged dog unit.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

26 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2022	Resources expended	Transfers	Investments gains/losses	Balance at 1 January 2023	Transfers	Investments gains/losses	Balance at 31 December 2023
	£	£	£	£	£	£	£	£
Capital reserve	2,023,132	(27,558)	11,220	(35,526)	1,971,270	(120,777)	23,985	1,874,478
	<u>2,023,132</u>	<u>(27,558)</u>	<u>11,220</u>	<u>(35,526)</u>	<u>1,971,270</u>	<u>(120,777)</u>	<u>23,985</u>	<u>1,874,478</u>

The Designated Fund represents the Charity's investment in fixed assets, other than those held in Restricted Funds.

The General Fund represents the free funds of the Charity, which are not designated for any particular purposes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

27 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
Fund balances at 31 December 2023 are represented by:							
Tangible assets	-	1,587,577	103,213	1,690,790	-	1,612,411	1,717,020
Investments	-	286,901	-	286,901	-	358,857	358,857
Current assets/(liabilities)	3,791,897	-	-	3,791,897	3,646,749	-	3,646,749
	<u>3,791,897</u>	<u>1,874,478</u>	<u>103,213</u>	<u>5,769,588</u>	<u>3,646,749</u>	<u>1,971,268</u>	<u>5,722,626</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

28 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	-	1,390
Between two and five years	203,792	177,199
In over five years	90,000	201,500
	293,792	380,089

29 Related party transactions

The Trust paid £192 (2022: £Nil) to Mr D Alexander, the son of Mrs M E Alexander for website services. The Trust paid £Nil (2022: £300) to Miss C Marshall, paid £485 (2022: £100) to Ms L Pearce for vehicle repairs, fuel and gifts to staff and volunteers, paid £21 (2022: £69) to Mrs R Goodsell for gifts to staff and volunteers and paid £63 (2022: £Nil) to Mrs V Norman for gifts to staff and volunteers. All such transactions were on a commercial basis.

There were no other related party transactions during the year which require disclosure.

30 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities (Revised) are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

31 Cash generated from operations	2023	2022
	£	£
Surplus for the year	46,962	156,984
Adjustments for:		
Investment income recognised in statement of financial activities	(68,217)	(21,733)
Gain on disposal of tangible fixed assets	(441)	-
Fair value gains and losses on investments	(23,986)	35,527
Depreciation and impairment of tangible fixed assets	29,561	28,954
Movements in working capital:		
(Increase) in stocks	(1,735)	(122)
Decrease/(increase) in debtors	426,486	(342,585)
Increase in creditors	19,472	2,716
Cash generated from/(absorbed by) operations	428,102	(140,259)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022
	£	£	£	£
Income				
Donations and gifts		94,925		81,835
Legacies		445,369		608,120
Animal sponsorship		18,268		20,484
Newsletter income		375		585
Fundraising events		7,174		2,300
Investment income		68,217		21,733
Income from solar panels		3,005		2,890
Other income		322		172
		637,655		738,119
 Net income from charity shops				
Shop income	451,431		410,259	
Grant income	-		-	
 Deduct expenses:				
Wages and salaries	119,336		90,988	
Employer's N.I. contributions	4,800		2,325	
Staff pension costs	1,938		1,297	
Purchases	2,053		2,224	
Rent	84,268		80,303	
Shop repairs	3,143		13,647	
Rates	2,420		3,174	
Insurance	3,220		1,035	
Light and heat	2,854		2,661	
Printing, postage and stationery	1,075		184	
Telephone	1,786		2,259	
Legal and professional fees	1,495		628	
Bank charges	4,115		3,691	
Sundry expenses	9,647		5,418	
Cleaning	7,250		6,104	
		202,031		194,321
 Carried forward				
		839,686		932,440

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

		2023	2022
	£	£	£
Brought forward		839,686	932,440
Animal welfare expenses			
Wages and salaries	213,058		214,301
Employer's N.I. contributions	9,052		9,524
Staff pension costs	3,612		3,768
Veterinary services	131,994		144,181
Feed and bedding	88,410		66,118
Cleaning	17,719		16,503
Depreciation	29,561		28,954
		(493,406)	(483,349)
Administrative expenses			
Wages and salaries	62,506		50,867
Employer's N.I. contributions	2,975		2,400
Staff pension costs	914		613
Transport costs	9,535		10,425
Rates	8,385		13,513
Insurance	14,622		16,532
Light and heat	40,013		22,243
Repairs and maintenance	97,843		58,604
Printing, postage and stationery	5,087		5,357
Advertising	4,128		3,784
Telephone	18,977		13,365
Legal and professional fees	41,067		40,052
Accountancy	1,200		1,200
Bank and credit card charges	3,973		4,146
Investment management fees	436		454
Newsletter costs	-		-
Other fundraising costs	6,386		5,901
Audit fees	3,900		3,480
Sundry expenses	1,798		3,644
		(323,745)	(256,580)
Surplus/ (deficit) for the year		22,535	192,511

THE KIT WILSON TRUST FOR ANIMAL WELFARE

England & Wales - Charity number 1143338

Accounts

Charity Registration No. 1143338

Company Registration No. 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE KIT WILSON TRUST FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Colette H Marshall (Chairman) Mrs Marilyn E Alexander (Honorary Treasurer) Mrs Dianne Harding (Honorary Secretary) Mrs Rosemary A Goodsell Mrs Rachel J Widdows Ms Lois E Pearce Mrs Vivienne R Norman (Appointed 16 June 2022)
Charity number	1143338
Company number	07690478
Principal address	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
Auditor	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
Solicitors	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN
Website	www.kitwilsontrust.org.uk

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objectives of the charity are to promote the welfare of animals by:

- Rescuing abandoned unwanted, ill-treated and neglected animals
- Having a call out rescue service for injured and orphaned wildlife
- Caring for these animals and providing them with all necessary veterinary attention and hospitalisation until they can be re-homed or rehabilitated into the wild
- Spaying, neutering and micro-chipping animals in the Trust's care and providing financial assistance to people of limited means to spay and neuter their pets, thereby lessening the number of unwanted animals
- Granting Aid to other organisations and individuals' requests for neuter assistance where deemed appropriate
- Providing education, involving visits to the Centre from, vocational students from many local schools and colleges, and talks to various institutes, clubs and groups
- Maximising the number of animals we can help by improving and developing the Centre
- Constructing facilities to accommodate in-house fundraising and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Approach to fundraising

The Kit Wilson Trust receives no government funding and relies entirely on voluntary support to continue our work. Our fundraising conforms to recognised standards which protect the general public and ensure that our supporters are satisfied with communication that they receive from us.

We fundraise in a number of different ways.

- Coffee mornings are held for new volunteers when social distancing and Covid rules allow. There they are given a talk about the Trust thus enabling them to make an informed choice as to how they would like to volunteer for us.
- We have a core group of volunteers many of whom help at events or organise events on behalf of the Trust. The group of volunteers meet on average 4 to 5 times a year when social distancing and Covid rules allow.
- We raise funds from our three shops which sell mainly donated goods.
- We raise funds through local community fundraising coordinated by our network of volunteers.
- We ask our supporters to consider including a gift to the Trust in their will.
- On adoption or surrender of an animal the people involved are asked if they would like to leave a donation to the Trust.
- A number of people donate to us regularly by Bankers Order. This includes animal sponsorship.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

- We comply with the General Data Protection Regulation by asking our supporters if they are happy to continue being contacted by the Trust.

Any fund raising complaints received are discussed in full at our Trustee Meetings, logged and dealt with promptly.

Volunteers

The Trust is very fortunate to have well over one hundred hard working and dedicated volunteers. These volunteers work in the shops, take kennel dogs for walks, socialise cats, help at the Centre, assist at fundraising events, and undertake home vetting prior to rehoming animals.

The volunteer application forms include the details and responsibilities for the particular voluntary work applied for. All volunteers are also asked to complete a data protection form. A list of all volunteers, including volunteers at the shops, has been compiled to ensure that they all sign data protection forms.

Volunteer application forms continue to be received and the applicants have been informed that their details will be held on file with their agreement. Potential volunteers will be contacted and invited to an in-person meet and greet.

Identity tags have been made and will be given to all volunteers handing out food appeal boxes to the various shops and businesses.

The Trust has its own website that is continually updated. This proves very useful to promote the re-homing of cats and dogs. The website also provides information on forthcoming fundraising events being held, the sponsorship of animals and other useful information. The website has a modern and attractive appearance and is linked to our Facebook site enabling us to reach out to a wider audience. The website is particularly helpful in keeping the public up to date with the animals in our care as well as helping with the promotion of fundraising events held at Pets at Home. A donate button has been added to the website and is clearly visible on the first page.

The Trust has a following on Facebook with a growing group of over 2,208 'friends' with the addition of a Facebook Page with 5,345 likes and 5,637 followers; this enables us to reach a wider audience, with some posts reaching an audience of 5,000, and also for highlighting fundraising events and information.

During 2022 people were encouraged to post photos of their adopted animals to our Facebook page. These photos were then used as the page headers and were changed every week. This helped to maintain interest in both our Facebook page and the Trust. Recent videos of animals in our care are also uploaded to Facebook and enjoyed by our supporters.

The Trust's Twitter account is another way of reaching a target audience. We have tweeted 1,647 times, are following 93 and have 182 following us.

The Trust's Instagram account provides a useful way of reaching out to our younger population. It is a useful medium to help advertise our Christmas Food Appeal and Pets at Home fundraisers. Our Instagram following increased when photographs of our goats were posted. Our Instagram account has 435 followers.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trust's Mailchimp account is another way of reaching our supporters with up to date information about The Trust.

Social media and the website proved particularly useful this year to help raise funds for the care of Frodo a dog which was rescued by the Trust in a very neglected state.

An Amazon Wish List is regularly updated to enable people to make a gift to us of items that we are in need of.

A Just Giving page has been set up as a way for the public to make donations to the Trust. There is also the facility to donate by texting from a mobile phone. Just Giving is well used by our supporters taking part in sponsored marathons, walks and other events.

The Trust sent the annual Bulletin to over 1,799 people who have confirmed that they would like a copy under GDPR rules. Editions are also available at the Rescue Centre, our charity shops, collecting box sites, fundraising events and on-line via our website.

Our Christmas Food Appeal once again provided donations by way of food, toys, and treats as well as monetary donations. This year the food appeal raised £12,408. The Just giving site raised £1,145 including gift aid.

We were once again selected by Support Adoption for Pets to receive pallets of food and pet products from Pets at Home under the damaged stock scheme. Since 2018 we have been awarded £7,000 which we have spent on Lifelines with Pets at Home and have been given 27 pallets of animal food and items (11 dog, 5 cat, 8 small animal and 3 bird).

During 2022 the Trust continued to raise money through the fundraising partnership scheme in conjunction with Pets at Home in East Grinstead. Due to the end of the Covid pandemic a return to instore fundraising was required. The Santa Paws Fundraising appeal ran from 21st November to 24th December 2022.

By the end of 2022 the Trust were receiving 95 regular payments by bankers order. This does not include sponsorship payments.

The Trust is thankful for the support of businesses and individuals that have collecting boxes, boxes for donated animal food, sponsoring fundraising events and for advertising in our publications. The Trust now has approximately 70 collecting box sites.

A core supply of merchandise is kept at the Trust. This is sold at the Centre, advertised in our newsletter and taken to fund raising events to help encourage sales. The merchandise range includes car window stickers, drawstring bags, barrel stylus pens, Flumpets and Caffe mugs. A merchandise stock take was completed and a merchandise order form is to be included in the Tails edition to be sent out next year. This will help reduce excess stock held at the Centre. Merchandise will also be used as future raffle and tombola prizes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

The following fund raising events were held during 2022:

- Supporters Matt Deland and Heath Barton-Potter once again held a Rock the Hall fundraising event in September and raised £1,414.49.
- A Santa Paws fundraising event was held at East Grinstead Pets at Home from 21st November to the 24th December and an instore presence was required for 24 hours during that time.
- A JustGiving fundraising page was set up to help raise funds for the care of Frodo, a severely neglected dog.
- A JustGiving page was set up for the Christmas Food Appeal and shared across all of our social media platforms.
- Mr Guy Patrikios baked and sold 546 loaves of bread which raised £2,250.
- A cheque for £218.00 was collected from the Original Factory Shop as a result of their customers buying a shopping bag.

We continue to seek high profile Patrons to further enhance the profile of the Trust and its work.

Achievements and performance

House repairs – The kitchen has been fully replaced and the snagging list completed. The conservatory windows need to be replaced as they are rotten and the conservatory is damp. Quotes were obtained to replace the roof and listed building consent finalised. Scaffolding is due to be erected early in 2023 in order to replace the roof. Heritage handmade tiles will be used on the roof rather than factory manufactured uniform tiles as they are in keeping with the age of the property.

As the roof is a prime bat habitat location, bat habitation is to be included during the roof replacement. As the exterior of the house needs painting, once a scaffold has been erected it will be left in place for painters to use thereby saving costs.

Building Work - The first phase of the planned building work is to convert the cabins over the road into a dog and cat clinic and to replace the stables with Western style stables. Final elevations and materials have been agreed and the drawings completed and submitted to the planning department. Wealden District Council have acknowledged receipt of the plans and the relevant notices have been put up in the area. The Trust will not need to pay any planning fees as we are a charity. Grants for the building work will be applied for once the necessary building plans are in place.

Phase 2 will be looked at once we have had a response from the Council regarding phase 1. An initial quote is going to be requested from the topographical survey company to help the plans for phase 2 move forward quickly. The replacement of the kennels will be a high priority in phase 2.

Kennel Office - The asbestos has been removed from the ceiling enabling building work to commence.

Telephone system – A new telephone system was installed throughout the Centre by Cloud Voice and Data. This included CCTV and an upgrade to the Wi-Fi. Computers and printers were installed in all the shops and the staff trained in their use. All the equipment has been leased on a 5 year contract.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

First Aid - Ms Marshall and Ms Widdows have completed their training to ensure that there is a first aider on site. The first aid drawers are regularly checked to make sure that they are complete and up to date. A list has been compiled detailing what medical equipment needs to be kept in each first aid box. The lists will be kept in the various first aid boxes.

Health and Safety. An asbestos report has been completed. A risk assessment for the new unit is being undertaken. A risk assessment has been written for lone working at the unit. The audit of our Health and Safety procedures will take place early next year.

Fire Safety - Regular inspections are carried out to ensure that corridors and exit areas are kept clear at all times. The fire extinguishers around the Centre are checked on a regular basis. A fire drill took place on 29th July. The flats have been provided with paperwork to update when they test their smoke alarms and Co2 detectors.

Policies - Policies have been finalised and put in place. These policies include a Risk management policy, an Investment policy, a Safeguarding policy, a Conflict of Interest policy, a policy for managing volunteers, a policy for handling complaints and a policy for paying staff.

Staff Training - Senior staff attend meetings to discuss risk assessments and are given training on how to complete health and safety modules online.

Aged dog Appeal - The aged dog appeal stands at £54,095.64.

Dog Walk - The dog walk was cancelled due to the introduction of parking charges on the Ashdown Forest.

Meadow Barn -. The erection of security fencing for dog training and exercising purposes will help utilise this area in the future. Security cameras have been added now that the fencing has been erected.

Aviaries - The Trust has a number of aviaries that house unwanted domestic birds and wild bird casualties prior to rehabilitation. Constructions of the new Raptor and Corvid Aviaries have been temporarily delayed, but are planned for completion in the future. An owl aviary is also being planned. A Weldmesh aviary has been purchased for the budgerigars.

Planning Restrictions - A seven kilometre planning exclusion zone, by Wealden District Council, was placed around the perimeter of the Ashdown Forest. This includes the Animal Rescue Centre. This exclusion zone has been put in place to protect the Forest from the destruction of rare heathland.

Any further development will need to prove that it will not damage the Forest. Of most concern to Wealden District Council is the impact on the ecology caused by an increase in nitrogen deposition from vehicle emissions. Increased recreational use from housing growth is also a concern.

Rabbit Housing - Temporary housing for rabbits and guinea pigs is in use and will be in place until a permanent structure has been completed.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Cats, Dogs and small animals - In 2022 we have taken in 62 dogs, 161 cats, 25 rabbits, 16 guinea pigs, 1 ferret, 9 rodents of various types and domestic/wild birds and other wildlife. We have adopted out 75 dogs, 129 cats, 24 rabbits, 9 guinea pigs, 2 ferrets and 6 rodents. The birds reside in a sanctuary situation.

We currently have 26 dogs with a further 15 dogs in foster homes as well as 98 cats including the feral cats that live at the Centre. We still have a high percentage of Staffordshire Bull Terriers and Bull breed crossbreeds in the kennels. As we do not discriminate against certain breeds, our intake, especially from pounds, has a high percentage of this type of dog which has had the resulting impact on our homing activities. Finding suitable homes for these, which unfortunately is increasingly a nationwide problem, is becoming more difficult, resulting in these dogs residing with us far longer than the more appealing dogs and puppies. As we operate a non-destruction policy therefore over time, a nucleus of these dogs remain in long term care until, eventually, a home is found. Only on severe temperament or welfare grounds, after careful assessment, will a dog be destroyed or, as may be the case with other animals too, untreatable ill health.

Great care is taken finding homes for our animals, ensuring that each dog or cat is selectively matched including on-call advice and support, especially during the settling in period.

The Trust cares for all types of animals and the Rescue Centre has become a permanent sanctuary to some of the animals which currently includes 22 equines, 47 feral cats known as Centre cats which have their own accommodation, 5 sheep, 2 pigs, 10 goats, 11 ferrets, 25 rabbits and 6 guinea pigs, 38 rodents and 342 birds which include parrots, parakeets, finches, canaries, pigeons, doves and poultry.

Wildlife Rescue - We always have in residence a number of wildlife casualties with rescue and rehabilitation going on throughout the year. This includes the intake of hedgehogs, foxes, badgers, occasionally deer, a wide variety of wild birds and smaller creatures.

Ambulance - The Trust has two small animal ambulances and they prove invaluable being in constant use for the collection of unclaimed stray dogs from pounds, cat rescue, wildlife casualties and veterinary trips.

Grooming Room - This is fully functional and in daily use.

Staff Accommodation - Further refurbishment is planned for the other staff accommodation.

Portable Fencing - Movable fencing purchased for the exercise and training of dogs has proved invaluable and is in daily use.

Financial review

It is the policy of the Trustees to maintain unrestricted free funds at a level which equates to approximately one year's unrestricted expenditure. Unrestricted free funds are those funds that are readily realisable and, thus, do not include the charity's fixed assets. At the least, this level of funding was maintained throughout the review.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Investment review

The Trustees are empowered by the Trust deed to invest the charity's funds in whatever manner to be appropriate to enable the continuance of the charity's objectives. The Trustees endeavour to make ethical investments wherever possible. A meeting was held with NatWest to ascertain the best options for investing the charities cash reserves. The Trustees agreed to withhold 1 million pounds to cover running costs at the Centre and to provide a contingency fund. It was further agreed that the remaining 2 million be invested as it will be several months before the money is needed to pay for the building works. Therefore 1 million pounds has been invested for 6 months and 1 million pounds invested for 9 months.

Risk management

The Trustees have examined the major strategic, business and operational risks, that the charity faces and confirm that on-going systems have been established so that the necessary steps can be taken to lessen such risks.

The charity pays an indemnity insurance premium to cover the Trustees in their duties on behalf of the charity.

In this day and age of litigation, the Trustees agreed to sign up to an Employment Mentor Service provided by our bankers as it was felt necessary to be able to access expert advice due to the many changes in employment law.

The Trustees decided that the issue of Health and Safety would be moved to the same Mentor Service provided by our bankers and this has been implemented.

The Payroll and Pension Scheme has been outsourced to Price and Company.

On the 8th September Mr Malcolm Preece, the Trusts auditor, met with some of the Trustees. He reported that the Trust and the three shops are all doing well. The audit papers were signed and uploaded to the Charity Commission and to Companies House.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods

Ongoing maintenance of the Centre continues to ensure the safety for the animals, staff and visitors. The Trust, due to generous legacies, are now in a position to proceed with planning for the proposed building work mentioned below, subject to planning permission.

- Install extra CCTV and extra security fencing
- Update the centre cats' unit as well as the cat isolation and hospital units
- New Kennel block to include an isolation unit and if possible a whelp house
- Aged dog accommodation
- Design and build a canine play and activity area in the lower field
- Update both Owl and Parrot aviaries
- Design and build a new rabbit unit
- Redesign the store into two separate units
- Memorial tree meadow
- Small animal housing
- Reception area and staff accommodation
- American style stables

It is expected that the above projects will use a substantial amount of the reserves.

Structure, governance and management

The Kit Wilson Trust for Animal Welfare is a registered charity number 1143338 and is a Company limited by guarantee number 7690478. On 1 January 2012, the Charity took over all of the assets, activities and reserves formerly in the same name but constituted under a Trust Deed dated 4th November 1975 and registered as charity number 270419.

The Trustees who served during the year were:

Ms Colette H Marshall (Chairman)

Mrs Marilyn E Alexander (Honorary Treasurer)

Mrs Dianne Harding (Honorary Secretary)

Mrs Rosemary A Goodsell

Mrs Rachel J Widdows

Ms Lois E Pearce

Mrs Vivienne R Norman

(Appointed 16 June 2022)

Mr Michael Goodsell was the Trust Legacy Officer until his retirement at the end of the year. Mrs Kim Brophy was appointed as the new Trust Legacy Officer in November 2022.

Mrs Viv Norman was appointed as a new Trustee in July 2022.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees are appointed by the Board of Trustees and serve for as long as they feel able to serve the Trust. Before being appointed, prospective new Trustees are given a copy of 'The Essential Trustee – What you need to know', this is also provided on the Charity Commission website and can be downloaded. When they are appointed, a copy of the Trust's governing document, the latest accounts and annual return are also given. Once the person in question decides to accept the position of Trustee, they attend the Trustees' next meeting where they are welcomed to the Board. Responsibilities are given to the new Trustees once they are more familiar with the various duties.

The Chairman of the Trust is also the Centre Manager, an unpaid position, and is available twenty four hours a day and seven days a week for all animals in need.

All Trustees have roles in the day to day management of the Trust. Normally the Trustees meet at least on a monthly basis or more frequently as required. Eight full Trustee meetings were held during 2022.

All the Trustees live locally, hold regular meetings and are in close contact with each other on an almost daily basis via telephone and e-mail. Decisions concerning the Trust are either made during a Trustee meeting or by telephone or e-mail, and action or non-action is carried out depending on the majority vote.

The Trust currently has three Charity Shops which continue to be well supplied and supported by our loyal customers. The shops once again had themed window displays for Halloween, Christmas and the New Year. These window displays were well received which increased footfall and netted good sales. A Kit Wilson Trust themed Christmas tree was once again displayed at the Union church which promoted good relations with the community. A new pets department has been added to the shops and is doing well with dog coats selling especially well. The shops do not sell animal cages.

The storage unit continues to be well used with people encouraged to drop off their donations at the unit rather than the shops. In December the Trust took over the lease of a new storage unit opposite the original unit. The old unit had no heating or carpet so was not a pleasant working environment for our staff and volunteers. The new unit will be more suitable for the Trust particularly as it has heated office space and a mezzanine floor for Centre storage.

Mrs Debbie Cordell resigned as the shop manager and was replaced by Mr Kieran Larkin.

A Ziffit account has been set up for all books, CD's and DVD's that haven't sold in the shops so that they can still raise funds.

A fourth shop in the Crowborough area is still being sought, however suitable premises have yet to be found.

The eBay account continues to be used for more valuable donated items. A new eBay system called Management whereby the money from all items sold is paid directly into our bank account has been signed up for and is active. All items to be sold on eBay will be catalogued before they are sold.

The Trustees appreciate that the investment in suitable charity retail outlets bring in a good return.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Auditor

A resolution proposing that Price & Company be reappointed as auditors of the company will be put to the members.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Ms Colette H Marshall (Chairman)

Trustee

21 September 2023

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, who are also the directors of The Kit Wilson Trust for Animal Welfare 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 Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Opinion

We have audited the financial statements of The Kit Wilson Trust for Animal Welfare (the 'Trust') for the year ended 31 December 2022 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, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 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 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust 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 Trust'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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

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, except to the extent otherwise explicitly stated in our report, 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

In the light of the knowledge and understanding of the company 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 in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trust 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 Trust'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

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:

- In planning our audit we assess the risks of material misstatement, including fraud, based on our discussion with management, evaluation of the internal controls in place, and identify critical laws and regulations.
- During our detailed audit work we review transactions and documentation relevant to the inherent and specific risks we identified at the planning stage and which could indicate fraud or non-compliance with laws and regulations.
- During our audit procedures we extend the scope of our testing where our planning indicated there was an increased risk of fraud including management override of controls.
- We also considered and reviewed the procedures which management have in place to detect and identify any instances of fraud or non-compliance with fraud and regulations. The procedures in place were discussed in detail with management and walkthrough tests were undertaken where appropriate.

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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Michael Neilan BSc FCA CTA (Senior Statutory Auditor)
for and on behalf of Price & Company

21 September 2023

Chartered Accountants
Statutory Auditor

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £	2021 £
<u>Income and endowments from:</u>									
Donations and legacies	3	689,955	-	-	689,955	543,001	-	1,000	544,001
Charitable activities	4	21,069	-	-	21,069	22,080	-	-	22,080
Other trading activities	5	412,559	-	-	412,559	278,793	-	-	278,793
Investments	6	21,733	-	-	21,733	11,166	-	-	11,166
Other income	7	3,062	-	-	3,062	47,496	-	-	47,496
Total income		1,148,378	-	-	1,148,378	902,536	-	1,000	903,536
<u>Expenditure on:</u>									
Raising funds	8	222,293	-	-	222,293	201,631	-	1,000	202,631
Charitable activities	9	732,178	-	1,396	733,574	662,508	-	1,562	664,070
Total resources expended		954,471	-	1,396	955,867	864,139	-	2,562	866,701
Net gains/(losses) on investments	14	(35,527)	-	-	(35,527)	29,042	-	-	29,042
Net incoming/(outgoing) resources before transfers		158,380	-	(1,396)	156,984	67,439	-	(1,562)	65,877

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

Net incoming/(outgoing) resources before transfers	158,380	-	(1,396)	156,984	67,439	-	(1,562)	65,877
Gross transfers between funds	51,862	(51,862)	-	-	(13,886)	13,830	56	-
Net movement in funds	210,242	(51,862)	(1,396)	156,984	53,553	13,830	(1,506)	65,877
Fund balances at 1 January 2022	3,436,505	2,023,132	106,005	5,565,642	3,382,952	2,009,302	107,511	5,499,765
Fund balances at 31 December 2022	<u>3,646,747</u>	<u>1,971,270</u>	<u>104,609</u>	<u>5,722,626</u>	<u>3,436,505</u>	<u>2,023,132</u>	<u>106,005</u>	<u>5,565,642</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

BALANCE SHEET AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15	1,717,020		1,739,687	
Investments	16	358,857		389,450	
		2,075,877		2,129,137	
Current assets					
Stocks	18	175		53	
Debtors	19	568,337		225,752	
Cash at bank and in hand		3,154,770		3,285,835	
		3,723,282		3,511,640	
Creditors: amounts falling due within one year	21	(76,533)		(75,135)	
Net current assets		3,646,749		3,436,505	
Total assets less current liabilities		5,722,626		5,565,642	
Income funds					
Restricted funds	22	104,609		106,005	
<u>Unrestricted funds</u>					
Designated funds	23	1,971,268		2,023,132	
General unrestricted funds		3,646,749		3,436,505	
		5,618,017		5,459,637	
		5,722,626		5,565,642	

The financial statements were approved by the Trustees on 21 September 2023

Mrs Marilyn E Alexander (Honorary Treasurer)
Trustee

Mrs Vivienne R Norman
Trustee

Company registration number 07690478

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	28	(140,259)		243,797	
Investing activities					
Purchase of tangible fixed assets		(6,287)		(12,105)	
Purchase of investments		(5,578)		(5,332)	
Proceeds on disposal of investments		644		779	
Investment income received		21,733		11,166	
Net cash generated from/(used in) investing activities		10,512		(5,492)	
Net cash used in financing activities		-		-	
Net (decrease)/increase in cash and cash equivalents		(129,747)		238,305	
Cash and cash equivalents at beginning of year		3,284,366		3,046,061	
Cash and cash equivalents at end of year		3,154,619		3,284,366	
Relating to:					
Cash at bank and in hand		3,154,770		3,285,835	
Bank overdrafts included in creditors payable within one year		(151)		(1,469)	

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

The Kit Wilson Trust for Animal Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Stonehurst Lane, Hadlow Down, Uckfield, East Sussex, TN22 4ED.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Trust 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is 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 Trust.

1.4 Incoming resources

Income is recognised when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Trust 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 Trust 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.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets such as shares for investment purposes. It includes dividends and interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Where they cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land & buildings	2 % straight line
Fixtures, fittings & equipment	20 % straight line
Motor vehicles	20 % straight line

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 Trust 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).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less selling costs.

Net realisable value is the estimated selling price less all estimated 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 Trust 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 Trust's balance sheet when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

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 Trust's contractual obligations expire or are discharged or cancelled.

1.12 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Donations and gifts	81,835	-	81,835	97,850	97,850
Legacies receivable	608,120	-	608,120	445,151	446,151
	<u>689,955</u>	<u>-</u>	<u>689,955</u>	<u>543,001</u>	<u>544,001</u>

4 Charitable activities

	Animal sponsorship 2022 £	Animal sponsorship 2021 £
Sales within charitable activities	<u>21,069</u>	<u>22,080</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	2,300	6,281
Shop income	<u>410,259</u>	<u>272,512</u>
Other trading activities	<u>412,559</u>	<u>278,793</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Income from listed investments	16,504	10,863
Interest receivable	5,229	303
	21,733	11,166

7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	172	590
Income from solar panels	2,890	2,586
Job retention scheme grant	-	22,843
Business support grant	-	21,477
	3,062	47,496

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Raising funds

	Unrestricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2021 £	2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	5,901	5,901	-	6,787
<u>Trading activity costs</u>				
Operating charity shops	121,328	121,328	1,000	104,595
Staff costs	94,610	94,610	-	90,784
Trading activity costs	215,938	215,938	1,000	195,379
Investment management fees	454	454	-	465
	222,293	222,293	1,000	202,631

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities

	Animal welfare costs 2022 £	Animal welfare costs 2021 £
Staff costs	227,593	253,042
Depreciation and impairment	28,954	33,376
Veterinary services	144,181	133,941
Feed and bedding	66,118	53,087
Cleaning	16,503	13,180
	<u>483,349</u>	<u>486,626</u>
Share of support costs (see note 11)	246,745	173,964
Share of governance costs (see note 11)	3,480	3,480
	<u>733,574</u>	<u>664,070</u>
Analysis by fund		
Unrestricted funds	732,178	662,508
Restricted funds	1,396	1,562
	<u>733,574</u>	<u>664,070</u>

10 Description of charitable activities

Animal welfare costs

Animal welfare costs include all the costs relating to the housing, feeding and looking after the wellbeing and welfare of the animals under the Charity's care.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	53,880	-	53,880	48,371	-	48,371
Transport costs	10,425	-	10,425	8,753	-	8,753
Accommodation costs	110,892	-	110,892	69,181	-	69,181
Printing, postage and stationery	5,357	-	5,357	3,129	-	3,129
Advertising	3,784	-	3,784	1,565	-	1,565
Telephone	13,365	-	13,365	6,754	-	6,754
Legal and professional fees	40,052	-	40,052	30,102	-	30,102
Accountancy	1,200	-	1,200	1,200	-	1,200
Bank and credit card charges	4,146	-	4,146	3,448	-	3,448
Sundry expenses	3,644	-	3,644	1,461	-	1,461
Audit fees	-	3,480	3,480	-	3,480	3,480
	<u>246,745</u>	<u>3,480</u>	<u>250,225</u>	<u>173,964</u>	<u>3,480</u>	<u>177,444</u>
Analysed between						
Charitable activities	<u>246,745</u>	<u>3,480</u>	<u>250,225</u>	<u>173,964</u>	<u>3,480</u>	<u>177,444</u>

Governance costs includes payments to the auditors of £3,480 for audit fees and payments for other services of £1,200 are included in Support costs.

12 Trustees

The Chairman of the Trust, Ms Colette Marshall, is also the Centre Manager on an unpaid basis. She is present on site and available twenty four hours a day and seven days a week for all animals in need. This includes being available for emergency call-outs at any time every night. In order for her to provide this level of service she resides on site rent free in a property owned by the Trust. This has the additional benefit of providing security cover at the centre, which obviously cannot be left unattended. Apart from this, none of the other Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Trust during the year.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Trading	9	11
Animal welfare	19	21
	<u>28</u>	<u>32</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	356,156	373,765
Social security costs	14,249	14,275
Other pension costs	5,678	4,157
	<u>376,083</u>	<u>392,197</u>

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

14 Net losses/(gains) on investments

	2022	2021
	£	£
Revaluation of investments	<u>35,527</u>	<u>(29,042)</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	1,895,681	73,389	46,422	2,015,492
Additions	-	6,287	-	6,287
At 31 December 2022	1,895,681	79,676	46,422	2,021,779
Depreciation and impairment				
At 1 January 2022	174,465	54,918	46,422	275,805
Depreciation charged in the year	19,103	9,851	-	28,954
At 31 December 2022	193,568	64,769	46,422	304,759
Carrying amount				
At 31 December 2022	1,702,113	14,907	-	1,717,020
At 31 December 2021	1,721,216	18,471	-	1,739,687

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

16 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2022	285,850	103,600	389,450
Additions	4,933	-	4,933
Valuation changes	(35,526)	-	(35,526)
	<u>255,257</u>	<u>103,600</u>	<u>358,857</u>
At 31 December 2022	255,257	103,600	358,857
Carrying amount			
At 31 December 2022	<u>255,257</u>	<u>103,600</u>	<u>358,857</u>
At 31 December 2021	<u>285,850</u>	<u>103,600</u>	<u>389,450</u>

Unlisted investments include 1036 shares of FTFM Holdings Ltd. These have been valued based on an offer made to purchase these shares on 17/03/2022.

17 Financial instruments	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>255,257</u>	<u>285,850</u>
18 Stocks	2022 £	2021 £
Goods for resale	<u>175</u>	<u>53</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

19 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	10,337	11,089
Other debtors	522,598	182,843
Prepayments and accrued income	35,402	31,820
	<u>568,337</u>	<u>225,752</u>

20 Loans and overdrafts

	2022	2021
	£	£
Bank overdrafts	151	1,469
	<u>151</u>	<u>1,469</u>
Payable within one year	151	1,469
	<u>151</u>	<u>1,469</u>

21 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Loans and overdrafts	20	151	1,469
Other taxation and social security		4,282	2,918
Trade creditors		40,555	42,492
Accruals and deferred income		31,545	28,256
		<u>76,533</u>	<u>75,135</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Cattery Appeal fund	53,305	-	(1,396)	-	51,909	(1,396)	50,513
Wildlife Unit Appeal fund	110	-	(166)	56	-	-	-
Aged Dog Appeal fund	54,096	-	-	-	54,096	-	54,096
Hailsham Shop	-	1,000	(1,000)	-	-	-	-
	<u>107,511</u>	<u>1,000</u>	<u>(2,562)</u>	<u>56</u>	<u>106,005</u>	<u>(1,396)</u>	<u>104,609</u>

The Cattery Appeal Fund represents monies raised to build a new cattery.

The Wildlife Unit Appeal Fund represents monies raised to help cover the costs of running the wildlife unit. This was spent in 2021.

The Aged Dog Appeal Fund represents monies raised to build a new aged dog unit.

The Hailsham shop fund was made from a legacy donated in 2021. This was fully utilised against shop repairs in the same year.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

23 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Movement in funds						
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Resources expended	Transfers	Investments gains/losses	Balance at 31 December 2022
	£	£	£	£	£	£	£
Capital reserve	2,009,302	13,830	2,023,132	(27,558)	11,220	(35,526)	1,971,268
	<u>2,009,302</u>	<u>13,830</u>	<u>2,023,132</u>	<u>(27,558)</u>	<u>11,220</u>	<u>(35,526)</u>	<u>1,971,268</u>

The Designated Fund represents the Charity's investment in fixed assets, other than those held in Restricted Funds.

The General Fund represents the free funds of the Charity, which are not designated for any particular purposes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

24 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:							
Tangible assets	-	1,612,411	104,609	1,717,020	-	1,633,682	1,739,687
Investments	-	358,857	-	358,857	-	389,450	389,450
Current assets/(liabilities)	3,646,749	-	-	3,646,749	3,436,505	-	3,436,505
	<u>3,646,749</u>	<u>1,971,268</u>	<u>104,609</u>	<u>5,722,626</u>	<u>3,436,505</u>	<u>2,023,132</u>	<u>5,565,642</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

25 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	1,390	-
Between two and five years	177,199	235,913
In over five years	201,500	114,000
	380,089	349,913

26 Related party transactions

The Trust paid £Nil (2021: £392) to Mr D Alexander, the son of Mrs M E Alexander. The Trust purchased a sofa at a cost of £300 (2021: £Nil) from Miss C Marshall, paid £100 (2021: £Nil) to Ms L Pearce for christmas cards and paid £69 (2021: £Nil) to Mrs R Goodsell for gifts to staff and volunteers. All such transactions were on a commercial basis.

There were no other related party transactions during the year which require disclosure.

27 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities (Revised) are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

28 Cash generated from operations	2022 £	2021 £
Surplus for the year	156,984	65,877
Adjustments for:		
Investment income recognised in statement of financial activities	(21,733)	(11,166)
Fair value gains and losses on investments	35,527	(29,042)
Depreciation and impairment of tangible fixed assets	28,954	33,376
Movements in working capital:		
(Increase)/decrease in stocks	(122)	478
(Increase)/decrease in debtors	(342,585)	171,235
Increase in creditors	2,716	13,039
Cash (absorbed by)/generated from operations	(140,259)	243,797

THE KIT WILSON TRUST FOR ANIMAL WELFARE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		2022		2021
	£	£	£	£
Income				
Donations and gifts		81,835		97,850
Legacies		608,120		446,151
Animal sponsorship		20,484		21,355
Newsletter income		585		725
Fundraising events		2,300		6,281
Investment income		21,733		11,166
Income from solar panels		2,890		2,586
Other income		172		590
		738,119		586,704
 Net income from charity shops				
Shop income	410,259		272,512	
Grant income	-		44,320	
Deduct expenses:				
Wages and salaries	90,988		88,201	
Employer's N.I. contributions	2,325		1,830	
Staff pension costs	1,297		753	
Purchases	2,224		2,268	
Rent	80,303		79,085	
Shop repairs	13,647		4,574	
Rates	3,174		1,128	
Insurance	1,035		2,836	
Light and heat	2,661		1,964	
Printing, postage and stationery	184		516	
Telephone	2,259		1,320	
Legal and professional fees	628		555	
Bank charges	3,691		2,540	
Sundry expenses	5,418		2,383	
Cleaning	6,104		4,426	
RF Shop repair	-		1,000	
		194,321		121,453
 Carried forward				
		932,440		708,157

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

		2022	2021
	£	£	£
Brought forward		932,440	708,157
Animal welfare expenses			
Wages and salaries	214,301	238,221	
Employer's N.I. contributions	9,524	11,517	
Staff pension costs	3,768	3,304	
Veterinary services	144,181	133,941	
Feed and bedding	66,118	53,087	
Cleaning	16,503	13,180	
Depreciation	28,954	33,376	
		(483,349)	(486,626)
Administrative expenses			
Wages and salaries	50,867	47,343	
Employer's N.I. contributions	2,400	928	
Staff pension costs	613	100	
Transport costs	10,425	8,753	
Rates	13,513	13,860	
Insurance	16,532	12,938	
Light and heat	22,243	27,276	
Repairs and maintenance	58,604	15,107	
Printing, postage and stationery	5,357	3,129	
Advertising	3,784	1,565	
Telephone	13,365	6,754	
Legal and professional fees	40,052	30,102	
Accountancy	1,200	1,200	
Bank and credit card charges	4,146	3,448	
Investment management fees	454	465	
Newsletter costs	-	-	
Other fundraising costs	5,901	6,787	
Audit fees	3,480	3,480	
Sundry expenses	3,644	1,461	
		(256,580)	(184,696)
Surplus/ (deficit) for the year		192,511	36,835

THE KIT WILSON TRUST FOR ANIMAL WELFARE

England & Wales - Charity number 1143338

Accounts

Charity Registration No. 1143338

Company Registration No. 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE KIT WILSON TRUST FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Colette H Marshall (Chairman) Mrs Marilyn E Alexander (Honorary Treasurer) Mrs Dianne Harding (Honorary Secretary) Mrs Rosemary A Goodsell Mrs Rachel J Widdows Ms Lois E Pearce Mrs Vivienne R Norman (Appointed 16 June 2022)
Charity number	1143338
Company number	07690478
Principal address	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
Auditor	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
Solicitors	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN
Website	www.kitwilsontrust.org.uk

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objectives of the charity are to promote the welfare of animals by:

- Rescuing abandoned unwanted, ill-treated and neglected animals
- Having a call out rescue service for injured and orphaned wildlife
- Caring for these animals and providing them with all necessary veterinary attention and hospitalisation until they can be re-homed or rehabilitated into the wild
- Spaying, neutering and micro-chipping animals in the Trust's care and providing financial assistance to people of limited means to spay and neuter their pets, thereby lessening the number of unwanted animals
- Granting Aid to other organisations and individuals' requests for neuter assistance where deemed appropriate
- Providing education, involving visits to the Centre from, vocational students from many local schools and colleges, and talks to various institutes, clubs and groups
- Maximising the number of animals we can help by improving and developing the Centre
- Constructing facilities to accommodate in-house fundraising and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Approach to fundraising

The Kit Wilson Trust receives no government funding and relies entirely on voluntary support to continue our work. Our fundraising conforms to recognised standards which protect the general public and ensure that our supporters are satisfied with communication that they receive from us.

We fundraise in a number of different ways however most have not been possible in 2021 and we have relied on our social media outlets.

- Coffee mornings are held for new volunteers when social distancing and Covid rules allow. There they are given a talk about the Trust thus enabling them to make an informed choice as to how they would like to volunteer for us.
- We have a core group of volunteers many of whom help at events or organise events on behalf of the Trust. The group of volunteers meet on average 4 to 5 times a year when social distancing and Covid rules allow.
- We raise funds from our three shops which sell mainly donated goods.
- We raise funds through local community fundraising coordinated by our network of volunteers.
- We ask our supporters to consider including a gift to the Trust in their will.
- On adoption or surrender of an animal the people involved are asked if they would like to leave a donation to the Trust.
- A number of people donate to us regularly by Bankers Order. This includes animal sponsorship.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

- We comply with the General Data Protection Regulation by asking our supporters if they are happy to continue being contacted by the Trust.

Any fund raising complaints received are discussed in full at our Trustee Meetings, logged and dealt with promptly.

Volunteers

The Trust is very fortunate to have well over one hundred hard working and dedicated volunteers. These volunteers work in the shops, take kennel dogs for walks, socialise cats, help at the Centre, assist at fundraising events, answer telephones and undertake home vetting prior to rehoming animals.

The volunteer application forms have been rewritten and now include the details and responsibilities for the particular voluntary work applied for. All volunteers are now also asked to complete a data protection form. A list of all volunteers, including volunteers at the shops, has been compiled to ensure that they have all signed the data protection forms. A reminder to complete the data protection form has been sent out.

Due to the Covid 19 pandemic most volunteers have been unable to help with work at the Trust. Similarly the Trust has not been able to recruit any new volunteers. Volunteer application forms continue to be received and the applicants have been informed that their details will be held on file with their agreement. Potential volunteers will be contacted once it is possible to hold an in person meet and greet. In June a few well known volunteers returned to the Trust. These are dog walkers and cat cuddlers.

The Trust has its own website that is continually updated. This proves very useful to promote the re-homing of cats and dogs. The website also provides information on forthcoming fundraising events being held, the sponsorship of animals and other useful information. The website has a modern and attractive appearance and is linked to our Facebook site enabling us to reach out to a wider audience. The website has been particularly useful during 2021, keeping the public up to date with the animals in our care as well as helping with the promotion of fundraising events held at Pets at Home. A donate button has been added to the website and is clearly visible on the first page.

The Trust has a following on Facebook with a growing group of over 2,208 'friends' with the addition of a Facebook Page with 5,345 likes and 5,637 followers; this enables us to reach a wider audience, with some posts reaching an audience of 5,000, and also for highlighting fundraising events and information.

The page header on our Facebook page was changed every day during the month of June which was well received by our supporters. The photographs included the Centre cats, aged cats, ferrets, ponies and goats. Recent videos of animals in our care were also uploaded to Facebook and enjoyed by our supporters. We will continue to add regular videos to our Facebook page.

The Trust's Twitter account is another way of reaching a target audience. We have tweeted 1,647 times, are following 93 and have 182 following us.

The Trust's Instagram account provides a useful way of reaching out to our younger population. It is a useful medium to help advertise our Christmas Food Appeal and Pets at Home fundraisers. Our Instagram following increased when photographs of our goats were posted. Our Instagram account has 435 followers.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trust's Mailchimp account is another way of reaching our supporters with up to date information about The Trust.

An Amazon Wish List is regularly updated to enable people to make a gift to us of items that we are in need of.

A Just Giving page has been set up as a way for the public to make donations to the Trust. There is also the facility to donate by texting from a mobile phone. Just Giving is well used by our supporters taking part in sponsored marathons, walks and other events.

The Trust send the annual 'Tails' magazine and The Bulletin to 2,185 people who have confirmed that they would like a copy under GDPR rules. Editions are also available at the Rescue Centre, our charity shops, collecting box sites, fundraising events and on-line via our website. Whilst it was not possible to produce a newsletter last year due to Covid, a Tails magazine and a Bulletin were published this year.

Our Christmas Food Appeal once again provided donations by way of food, toys, and treats as well as monetary donations. This year the food appeal raised £17,258.86. The Just giving site raised £8,749.08 including gift aid. The Christmas food appeal may not have raised as much money as previous years due to the Covid pandemic.

We were once again selected by Support Adoption for Pets to receive pallets of food and pet products from Pets at Home under the damaged stock scheme. We also received £2,000.00 in lifelines as part of a fund raising incentive that Support Adoption for Pets ran for their staff. A further £2,668.65 from the instore Santa Paws fund raising appeal was also received.

During 2021 the Trust continued to raise money through the fundraising partnership scheme in conjunction with Pets at Home in East Grinstead. Once again it was not possible to fundraise at the store however the Pets at Home fundraising schemes were highlighted on our Social media channels. The Pets at home summer fundraiser "Pedal for Paws" raised £1,074.00, we committed to promoting the advert on our social media platforms 4 times during the period that it was running.

Santander in Tunbridge Wells and Crowborough held food collection points at their branches. A large selection of food was handed in to the Centre.

By the end of 2021 the Trust were receiving 80 regular payments by banker's order and 55 for animal sponsorship.

The Trust is thankful for the support of businesses and individuals that have collecting boxes, boxes for donated animal food, sponsoring fundraising events and for advertising in our publications. The Trust now has 55 collecting box sites.

A core supply of merchandise is now kept at the Trust. This is sold at the Centre, advertised in our newsletter and taken to fund raising events to help encourage sales. The merchandise range includes car window stickers, drawstring bags, barrel stylus pens, Flumpets and Caffé mugs. A merchandise stock take was completed and a merchandise order form is to be included in the Tails edition to be sent out next year. This will help reduce excess stock held at the Centre. Merchandise will also be used as future raffle and tombola prizes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

It was not possible to hold many fund raising events during the year due to Covid however the following fund raising events were held during 2021.

- An online dog show was held as our annual sponsored dog walk was cancelled. A separate Facebook group and just giving page was set up with members asked to pay £2.00 per entry. The virtual dog show raised £933.00 including gift aid.
- An online cat show was also held this year and raised £563.25 including gift aid.
- Supporters Matt Deland and Heath Barton-Potter held a Rock the Hall fundraising event and raised £3,000.00.
- An album called "Feed the Hound" has been launched by supporters Sarah Watts and Jon Iles. £3.00 from the sale of each album will be donated to the Trust.

We continue to seek high profile Patrons to further enhance the profile of the Trust and its work.

Achievements and performance

House repairs - The kitchen has been replaced and the snagging list completed. The conservatory windows need to be replaced as they are rotten and the conservatory is damp. Quotes have been obtained to replace the roof. Listed building consent is being sought. Quotes for scaffolding need to be obtained as well as quotes and listed building consent to replace the cast iron guttering.

It was agreed to use heritage handmade tiles on the roof rather than factory manufactured uniform tiles as they are in keeping with the age of the property. A bat survey was carried out over three days in May and June and no activity was found. However, as the roof is a prime bat habitat location, bat habitation may need to be included when the roof is replaced. The roof has been measured and photographed in accordance with the planning application. It was proposed that scaffolding with a canopy is erected over the roof.

It was agreed to replace the broken slabs on the patio area and to replace the old paving slabs with appropriate and in keeping brick pavers at the front of the house. As the exterior of the house needs painting, once a scaffold has been erected it will be left in place for painters to use thereby saving costs.

Building Work - The first phase of the planned building work will be to convert the cabins over the road into a dog and cat clinic. A planning consultant and an architect have been sourced and topographical surveys and elevations were drawn up on the 14th May and submitted. The Trust will not need to pay any planning fees as we are a charity. Grants for the building work will be applied for once the necessary building plans are in place.

Cattery Kitchen - A new cattery kitchen was installed on the 8th March including plumbing, electrics and radiator replacement.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Budgie Aviary – A new aviary has been completed and over 80 budgies have been added.

Kennel Office - No further work can be undertaken as there is asbestos in the ceiling. The asbestos will be removed during 2022.

Telephone system - The telephone system has been updated throughout the centre. Problems are still being experienced with the new system.

Fencing – New fencing has been installed around the Brick Kiln Lane plot gateway.

First Aid - Due to the Covid 19 pandemic it has not been possible to provide further First Aid training. As both Ms Marshall and MS Widdows have completed their training there is a first aider on site. The first aid drawers are regularly checked to make sure that they are complete and up to date.

Health and Safety - An asbestos report has been organised. Pat testing was completed on the 28th April. A meeting was held on the 9th December to prepare for an upcoming Health and Safety audit.

Fire Safety - Regular inspections are carried out to ensure that corridors and exit areas are kept clear at all times. The fire extinguishers around the Centre are checked on a regular basis. A fire drill took place on the 22nd April. The fire extinguishers have been replaced throughout the Centre.

Covid 19 – All staff are continually kept up to date with the latest Covid guidelines. Formal and informal meetings have been held and memorandums have been given to all staff. Guidelines are kept under constant scrutiny and applied wherever appropriate. Widespread use of masks and washing of hands is continually enforced. Social distancing is adhered to. Thermometers have been introduced to the Centre for the staff to use. Visitors to the Centre are asked to sanitise their hands and wear a face mask and are only invited into the reception area on essential business.

Policies - policies have been finalised and put in place. These policies include a Risk management policy, an Investment policy, a Safeguarding policy, a Conflict of Interest policy, a policy for managing volunteers, a policy for handling complaints and a policy for paying staff.

Staff Training - Senior staff attend meetings to discuss risk assessments and are given training on how to complete health and safety modules online.

Aged dog Appeal - The aged dog appeal stands at £54,095.64.

Dog Walk - The dog walk was cancelled due to the Covid 19 Pandemic. A successful online dog show was held in its place and raised £933.00.

Meadow Barn - The erection of security fencing for dog training and exercising purposes will help utilise this area in the future. Security cameras will be added now that the fencing has been erected.

Portable Fencing - Movable fencing purchased for the exercise and training of dogs has proved invaluable and is in daily use.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Aviaries - The Trust has a number of aviaries that house unwanted domestic birds and wild bird casualties prior to rehabilitation. Constructions of the new Raptor and Corvid Aviaries have been temporarily delayed, but are planned for completion in the future. An owl aviary is also being planned. A Weldmesh aviary has been purchased for the budgerigars.

Planning Restrictions - A seven-kilometre planning exclusion zone, by Wealden District Council, was placed around the perimeter of the Ashdown Forest. This includes the Animal Rescue Centre. This exclusion zone has been put in place to protect the Forest from the destruction of rare heathland. Any further development will need to prove that it will not damage the Forest. Of most concern to Wealden District Council is the impact on the ecology caused by an increase in nitrogen deposition from vehicle emissions. Increased recreational use from housing growth is also a concern.

Rabbit Housing - Temporary housing for rabbits and guinea pigs is in use and will be in place until a permanent structure has been completed.

Cats, Dogs and small animals - In 2021 we have taken in 80 dogs, 122 cats, 38 rabbits, 45 guinea pigs, 4 ferret, 36 rodents. 125 of various types of domestic/wild birds and other wildlife.

We have adopted out 67 dogs, 75 cats, 21 rabbits, 12 guinea pigs, 0 ferrets and 7 rodents. The birds reside in a sanctuary situation.

We currently have 33 dogs with a further 13 dogs in foster homes as well as 86 cats including the feral cats that live at the Centre. We still have a high percentage of Staffordshire Bull Terriers and Bull breed crossbreds in the kennels. As we do not discriminate against certain breeds, our intake, especially from pounds, has a high percentage of this type of dog which has had the resulting impact on our homing activities. Finding suitable homes for these, which unfortunately is increasingly a nationwide problem, is becoming more difficult, resulting in these dogs residing with us far longer than the more appealing dogs and puppies. As we operate a non-destruction policy therefore over time, a nucleus of these dogs remain in long term care until, eventually, a home is found. Only on severe temperament grounds, after careful assessment, will a dog be destroyed or, as may be the case with other animals too, untreatable ill health.

Great care is taken finding homes for our animals, ensuring that each dog or cat is selectively matched including on-call advice and support, especially during the settling in period.

The Trust cares for all types of animals and the Rescue Centre has become a permanent sanctuary to some of the animals which currently includes 19 equines, 38 feral cats known as Centre cats which have their own accommodation, 2 sheep, 2 pigs, 9 goats, 12 ferrets, 25 rabbits and 38 guinea pigs, 38 rodents and 361 birds which include parrots, parakeets, finches, canaries, pigeons, doves and poultry.

Wildlife Rescue - We always have in residence a number of wildlife casualties with rescue and rehabilitation going on throughout the year. This includes the intake of hedgehogs, foxes, badgers, occasionally deer, a wide variety of wild birds and smaller creatures.

Ambulance - The Trust has two small animal ambulances and they prove invaluable being in constant use for the collection of unclaimed stray dogs from pounds, cat rescue, wildlife casualties and veterinary trips.

Grooming Room - This is fully functional and in daily use.

Staff Accommodation - Further refurbishment is planned for the other staff accommodation.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

It is the policy of the Trustees to maintain unrestricted free funds at a level which equates to approximately one year's unrestricted expenditure. Unrestricted free funds are those funds that are readily realisable and, thus, do not include the charity's fixed assets. At the least, this level of funding was maintained throughout the review.

Investment review

The Trustees are empowered by the Trust deed to invest the charity's funds in whatever manner to be appropriate to enable the continuance of the charity's objectives. The Trustees endeavour to make ethical investments wherever possible.

Risk management

The Trustees have examined the major strategic, business and operational risks, that the Charity faces and confirm that on-going systems have been established so that the necessary steps can be taken to lessen such risks.

The Charity pays an indemnity insurance premium to cover the Trustees in their duties on behalf of the Charity.

In this day and age of litigation, the Trustees agreed to sign up to an Employment Mentor Service provided by our bankers as it was felt necessary to be able to access expert advice due to the many changes in employment law.

The Trustees decided that the issue of Health and Safety would be moved to the same Mentor Service provided by our bankers and this has been implemented.

The Payroll and Pension Scheme has been outsourced to Price & Company.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

Ongoing maintenance of the Centre continues to ensure the safety for the animals, staff and visitors. The Trust, due to generous legacies, are now in a position to proceed with planning for the proposed building work mentioned below, subject to planning permission.

- Install extra CCTV and extra security fencing
- Update the centre cats' unit as well as the cat isolation and hospital units
- New Kennel block to include an isolation unit and if possible a whelp house
- Aged dog accommodation
- Design and build a canine play and activity area in the lower field
- Update both Owl and Parrot aviaries
- Design and build a new rabbit unit
- Redesign the store into two separate units
- Memorial tree meadow
- Small animal housing
- Reception area and staff accommodation
- American style stables

It is expected that the above projects will use a substantial amount of the reserves.

Structure, governance and management

The Kit Wilson Trust for Animal Welfare is a registered charity number 1143338 and is a Company limited by guarantee number 7690478. On 1 January 2012, the Charity took over all of the assets, activities and reserves formerly in the same name but constituted under a Trust Deed dated 4th November 1975 and registered as charity number 270419.

The Trustees who served during the year were:

Ms Colette H Marshall (Chairman)

Mrs Marilyn E Alexander (Honorary Treasurer)

Mrs Dianne Harding (Honorary Secretary)

Mrs Rosemary A Goodsell

Mrs Rachel J Widdows

Ms Lois E Pearce

Mrs Vivienne R Norman

(Appointed 16 June 2022)

Mr Michael Goodsell (Trust Legacy Officer)

No new Trustees were appointed in 2021.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees are appointed by the Board of Trustees and serve for as long as they feel able to serve the Trust. Before being appointed, prospective new Trustees are given a copy of 'The Essential Trustee – What you need to know', this is also provided on the Charity Commission website and can be downloaded. When they are appointed, a copy of the Trust's governing document, the latest accounts and annual return are also given. Once the person in question decides to accept the position of Trustee, they attend the Trustees' next meeting where they are welcomed to the Board. Responsibilities are given to the new Trustees once they are more familiar with the various duties.

The Chairman of the Trust is also the Centre Manager, an unpaid position, and is available twenty four hours a day and seven days a week for all animals in need.

All Trustees have roles in the day to day management of the Trust. Normally the Trustees meet at least on a monthly basis or more frequently as required. Ten meetings were held during 2021, the first two were held via Zoom whilst the remaining eight were held at the Centre.

All the Trustees live locally, hold regular meetings and are in close contact with each other on an almost daily basis via telephone and e-mail. Decisions concerning the Trust are either made during a Trustee meeting or by telephone or e-mail, and action or non-action is carried out depending on the majority vote.

The Trust currently has three Charity Shops. The shops were closed for the first three months of 2021 due to the Covid 19 Pandemic. This was in accordance with government guidelines as well as the fact that several volunteers helping at the shops were in a vulnerable age bracket. As in 2020 in preparation for the shops reopening they were fully cleaned with till screens and PPE still in place. Floor graphics are there to remind people to keep their distance. Customers are asked to sanitise their hands and wear a face mask. The number of customers allowed in the shops at any one time has been limited.

The storage unit is well used with people encouraged to drop off their donations at the unit rather than the shops. This has helped to make the sorting of items much easier and can ensure that the right donations go to the right shops. In June a limited edition piece made by St Paul's Cathedral to celebrate Charles and Diana's wedding was donated. This was sent to Gorrings for auction and raised £460.00. A Ziffit account has been set up for all books, CD's and DVD's that haven't sold in the shops so that they can still raise funds.

Restart grants were applied for the three shops. £4,000.00 was received for the Uckfield shop and £2,667.00 each for the Heathfield and Hailsham shops.

A fourth shop in the Crowborough area is still being sought, however suitable premises have yet to be found.

The eBay account continues to be used for more valuable donated items. A new eBay system called Management whereby the money from all items sold is paid directly into our bank account has been signed up for and is active. All items to be sold on eBay will be catalogued before they are sold.

The Trustees appreciate that the investment in suitable charity retail outlets bring in a good return.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Auditor

A resolution proposing that Price & Company be reappointed as auditors of the company will be put to the members.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mrs Marilyn E Alexander (Honorary Treasurer)

Trustee

8 September 2022

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also the directors of The Kit Wilson Trust for Animal Welfare 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 Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Opinion

We have audited the financial statements of The Kit Wilson Trust for Animal Welfare (the 'Trust') for the year ended 31 December 2021 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, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 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 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust 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 Trust'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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

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, except to the extent otherwise explicitly stated in our report, 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

In the light of the knowledge and understanding of the company 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 in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trust 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 Trust'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

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:

- In planning our audit we assess the risks of material misstatement, including fraud, based on our discussion with management, evaluation of the internal controls in place, and identify critical laws and regulations.
- During our detailed audit work we review transactions and documentation relevant to the inherent and specific risks we identified at the planning stage and which could indicate fraud or non-compliance with laws and regulations.
- During our audit procedures we extend the scope of our testing where our planning indicated there was an increased risk of fraud including management override of controls.
- We also considered and reviewed the procedures which management have in place to detect and identify any instances of fraud or non-compliance with fraud and regulations. The procedures in place were discussed in detail with management and walkthrough tests were undertaken where appropriate.

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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Malcolm Preece BA FCA DChA (Senior Statutory Auditor)
for and on behalf of Price & Company

8 September 2022

Chartered Accountants
Statutory Auditor

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £	2020 £
Income and endowments from:									
Donations and legacies	3	543,001	-	1,000	544,001	586,460	-	-	586,460
Charitable activities	4	22,080	-	-	22,080	22,183	-	-	22,183
Other trading activities	5	278,793	-	-	278,793	188,445	-	-	188,445
Investments	6	11,166	-	-	11,166	10,718	-	-	10,718
Other income	7	47,496	-	-	47,496	80,481	-	-	80,481
Total income		902,536	-	1,000	903,536	888,287	-	-	888,287
Expenditure on:									
Raising funds	8	201,631	-	1,000	202,631	179,533	-	-	179,533
Charitable activities	9	662,508	-	1,562	664,070	657,484	-	18,121	675,605
Total resources expended		864,139	-	2,562	866,701	837,017	-	18,121	855,138
Net gains/(losses) on investments	14	29,042	-	-	29,042	(10,791)	-	-	(10,791)
Net incoming/(outgoing) resources before transfers		67,439	-	(1,562)	65,877	40,479	-	(18,121)	22,358

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Net incoming/(outgoing) resources before transfers	67,439	-	(1,562)	65,877	40,479	-	(18,121)	22,358
Gross transfers between funds	(13,886)	13,830	56	-	(106,218)	106,218	-	-
Net movement in funds	<u>53,553</u>	<u>13,830</u>	<u>(1,506)</u>	<u>65,877</u>	<u>(65,739)</u>	<u>106,218</u>	<u>(18,121)</u>	<u>22,358</u>
Fund balances at 1 January 2021	<u>3,382,952</u>	<u>2,009,302</u>	<u>107,511</u>	<u>5,499,765</u>	<u>3,448,691</u>	<u>1,903,084</u>	<u>125,632</u>	<u>5,477,407</u>
Fund balances at 31 December 2021	<u><u>3,436,505</u></u>	<u><u>2,023,132</u></u>	<u><u>106,005</u></u>	<u><u>5,565,642</u></u>	<u><u>3,382,952</u></u>	<u><u>2,009,302</u></u>	<u><u>107,511</u></u>	<u><u>5,499,765</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	15	1,739,687		1,760,960	
Investments	16	389,450		355,853	
		<u>2,129,137</u>		<u>2,116,813</u>	
Current assets					
Stocks	18	53		531	
Debtors	19	225,752		396,987	
Cash at bank and in hand		3,285,835		3,046,061	
		<u>3,511,640</u>		<u>3,443,579</u>	
Creditors: amounts falling due within one year	21	(75,135)		(60,627)	
Net current assets		<u>3,436,505</u>		<u>3,382,952</u>	
Total assets less current liabilities		<u>5,565,642</u>		<u>5,499,765</u>	
Income funds					
Restricted funds	22	106,005		107,511	
<u>Unrestricted funds</u>					
Designated funds	23	2,023,132		2,009,302	
General unrestricted funds		<u>3,436,505</u>		<u>3,382,952</u>	
		<u>5,459,637</u>		<u>5,392,254</u>	
		<u>5,565,642</u>		<u>5,499,765</u>	

The financial statements were approved by the Trustees on 8 September 2022

Mrs Marilyn E Alexander (Honorary Treasurer)
Trustee

Mrs Vivienne R Norman
Trustee

Company registration number 07690478

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

		2021		2020	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	28		243,797		(216,316)
Investing activities					
Purchase of tangible fixed assets		(12,105)		(50,822)	
Purchase of investments		(5,332)		(83,258)	
Proceeds on disposal of investments		779		2,225	
Investment income received		11,166		10,718	
Net cash used in investing activities			(5,492)		(121,137)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			238,305		(337,453)
Cash and cash equivalents at beginning of year			3,046,061		3,383,514
Cash and cash equivalents at end of year			3,284,366		3,046,061
Relating to:					
Cash at bank and in hand			3,285,835		3,046,061
Bank overdrafts included in creditors payable within one year			(1,469)		-

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

The Kit Wilson Trust for Animal Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Stonehurst Lane, Hadlow Down, Uckfield, East Sussex, TN22 4ED.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 Trust 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is 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 Trust.

1.4 Incoming resources

Income is recognised when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Trust 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 Trust 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.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets such as shares for investment purposes. It includes dividends and interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Where they cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land & buildings	2 % straight line
Fixtures, fittings & equipment	20 % straight line
Motor vehicles	20 % straight line

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 Trust 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 KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less selling costs.

Net realisable value is the estimated selling price less all estimated 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 Trust 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 Trust's balance sheet when the Trust 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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

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 Trust's contractual obligations expire or are discharged or cancelled.

1.12 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	97,850	-	97,850	99,135
Legacies receivable	445,151	1,000	446,151	487,325
	<u>543,001</u>	<u>1,000</u>	<u>544,001</u>	<u>586,460</u>

4 Charitable activities

	Animal sponsorship 2021 £	Animal sponsorship 2020 £
Sales within charitable activities	<u>22,080</u>	<u>22,183</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Fundraising events	6,281	7,242
Shop income	272,512	181,203
Other trading activities	<u>278,793</u>	<u>188,445</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from listed investments	10,863	6,425
Interest receivable	303	4,293
	11,166	10,718

7 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income	590	408
Income from solar panels	2,586	2,693
Job retention scheme grant	22,843	32,380
Business support grant	21,477	45,000
	47,496	80,481

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Raising funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2021 £	2021 £	2021 £	2020 £
<u>Fundraising and publicity</u>				
Other fundraising costs	6,787	-	6,787	2,906
<u>Trading activity costs</u>				
Operating charity shops	103,595	1,000	104,595	96,840
Staff costs	90,784	-	90,784	79,105
Trading activity costs	194,379	1,000	195,379	175,945
<u>Investment management fees</u>	465	-	465	682
	201,631	1,000	202,631	179,533

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Charitable activities

	Animal welfare costs 2021 £	Animal welfare costs 2020 £
Staff costs	253,042	233,501
Depreciation and impairment	33,376	32,968
Veterinary services	133,941	127,077
Feed and bedding	53,087	51,059
Cleaning	13,180	11,636
Sundries	-	60
	486,626	456,301
Share of support costs (see note 11)	173,964	215,824
Share of governance costs (see note 11)	3,480	3,480
	664,070	675,605
Analysis by fund		
Unrestricted funds	662,508	657,484
Restricted funds	1,562	18,121
	664,070	675,605

10 Description of charitable activities

Animal welfare costs

Animal welfare costs include all the costs relating to the housing, feeding and looking after the wellbeing and welfare of the animals under the Charity's care.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	48,371	-	48,371	47,100	-	47,100
Transport costs	8,753	-	8,753	7,423	-	7,423
Accommodation costs	69,181	-	69,181	124,369	-	124,369
Printing, postage and stationery	3,129	-	3,129	3,748	-	3,748
Advertising	1,565	-	1,565	1,325	-	1,325
Telephone	6,754	-	6,754	11,774	-	11,774
Legal and professional fees	30,102	-	30,102	7,321	-	7,321
Accountancy	1,200	-	1,200	1,200	-	1,200
Bank and credit card charges	3,448	-	3,448	3,374	-	3,374
Sundry expenses	1,461	-	1,461	8,190	-	8,190
Audit fees	-	3,480	3,480	-	3,480	3,480
	<u>173,964</u>	<u>3,480</u>	<u>177,444</u>	<u>215,824</u>	<u>3,480</u>	<u>219,304</u>
Analysed between						
Charitable activities	<u>173,964</u>	<u>3,480</u>	<u>177,444</u>	<u>215,824</u>	<u>3,480</u>	<u>219,304</u>

Governance costs includes payments to the auditors of £3,480 for audit fees and payments for other services of £1,200 are included in Support costs.

12 Trustees

The Chairman of the Trust, Ms Colette Marshall, is also the Centre Manager on an unpaid basis. She is present on site and available twenty four hours a day and seven days a week for all animals in need. This includes being available for emergency call-outs at any time every night. In order for her to provide this level of service she resides on site rent free in a property owned by the Trust. This has the additional benefit of providing security cover at the centre, which obviously cannot be left unattended. Apart from this, none of the other Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Trust during the year.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Trading	11	9
Animal welfare	21	22
	<u>32</u>	<u>31</u>

Employment costs

	2021 £	2020 £
Wages and salaries	373,765	344,335
Social security costs	14,275	11,421
Other pension costs	4,157	3,950
	<u>392,197</u>	<u>359,706</u>

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

14 Net losses/(gains) on investments

	2021 £	2020 £
Revaluation of investments	(29,042)	11,280
Profit on sale of investments	-	(489)
	<u>(29,042)</u>	<u>10,791</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

15 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2021	1,886,786	70,179	46,422	2,003,387
Additions	8,895	3,210	-	12,105
At 31 December 2021	1,895,681	73,389	46,422	2,015,492
Depreciation and impairment				
At 1 January 2021	155,362	45,431	41,634	242,427
Depreciation charged in the year	19,103	9,487	4,788	33,378
At 31 December 2021	174,465	54,918	46,422	275,805
Carrying amount				
At 31 December 2021	1,721,216	18,471	-	1,739,687
At 31 December 2020	1,731,424	24,748	4,788	1,760,960

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

16 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2021	278,153	77,700	355,853
Additions	4,555	-	4,555
Valuation changes	3,142	25,900	29,042
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	285,850	103,600	389,450
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2021	285,850	103,600	389,450
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	278,153	77,700	355,853
	<u> </u>	<u> </u>	<u> </u>

Unlisted investments include 1036 shares of FTFM Holdings Ltd. These have been valued based on an offer made to purchase these shares on 17/03/2022.

17 Financial instruments	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	285,850	278,153
	<u> </u>	<u> </u>
18 Stocks	2021 £	2020 £
Goods for resale	53	531
	<u> </u>	<u> </u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

19 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	11,089	7,175
Other debtors	182,843	358,398
Prepayments and accrued income	31,820	31,414
	<u>225,752</u>	<u>396,987</u>

20 Loans and overdrafts

	2021	2020
	£	£
Bank overdrafts	1,469	-
	<u>1,469</u>	<u>-</u>
Payable within one year	1,469	-
	<u>1,469</u>	<u>-</u>

21 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Loans and overdrafts	20	1,469	-
Other taxation and social security		2,918	1,917
Trade creditors		42,492	34,180
Accruals and deferred income		28,256	24,530
		<u>75,135</u>	<u>60,627</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Resources expended	Transfers	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
	£	£	£	£	Incoming resources	Resources expended	Transfers	£
Cattery Appeal fund	71,260	(1,218)	(16,737)	53,305	-	(1,396)	-	51,909
Wildlife Unit Appeal fund	276	(166)	-	110	-	(166)	56	-
Aged Dog Appeal fund	54,096	-	-	54,096	-	-	-	54,096
Cat fund	-	(16,737)	16,737	-	-	-	-	-
Hailsham Shop	-	-	-	-	1,000	(1,000)	-	-
	<u>125,632</u>	<u>(18,121)</u>	<u>-</u>	<u>107,511</u>	<u>1,000</u>	<u>(2,562)</u>	<u>56</u>	<u>106,005</u>

The Cattery Appeal Fund represents monies raised to build a new cattery.

The Wildlife Unit Appeal Fund represents monies raised to help cover the costs of running the wildlife unit. This has been fully spent in 2021.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

22 Restricted funds (Continued)

The Aged Dog Appeal Fund represents monies raised to build a new aged dog unit.

The Cat fund is made up of donations made specifically for cats. This was misallocated to the cattery fund in the 2019. This was fully spent in 2019 & 2020.

The Hailsham shop fund was made from a legacy donated in 2021. This was fully utilised against shop repairs in the year.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

23 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2020	Movement in funds Incoming resources	Balance at 1 January 2021	Movement in funds Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Capital reserve	1,903,084	106,218	2,009,302	13,830	2,023,132
	<u>1,903,084</u>	<u>106,218</u>	<u>2,009,302</u>	<u>13,830</u>	<u>2,023,132</u>

The Designated Fund represents the Charity's investment in fixed assets, other than those held in Restricted Funds.

The General Fund represents the free funds of the Charity, which are not designated for any particular purposes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

24 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:							
Tangible assets	-	1,633,682	106,005	1,739,687	-	1,653,449	1,760,960
Investments	-	389,450	-	389,450	-	355,853	355,853
Current assets/(liabilities)	3,436,505	-	-	3,436,505	3,382,952	-	3,382,952
	<u>3,436,505</u>	<u>2,023,132</u>	<u>106,005</u>	<u>5,565,642</u>	<u>3,382,952</u>	<u>2,009,302</u>	<u>5,499,765</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

25 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	-	6,300
Between two and five years	235,913	151,952
In over five years	114,000	165,000
	349,913	323,252

26 Related party transactions

The Trust purchased hay and straw at a cost of £Nil (2020: £31) from Mr D Alexander, the husband of Mrs M E Alexander, one of the Trustees, and paid £392 (2020: £513) to Mr D Alexander, the son of Mrs M E Alexander, for PAT testing and computer maintenance. All such transactions were on a commercial basis.

There were no other related party transactions during the year which require disclosure.

27 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities (Revised) are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

28	Cash generated from operations	2021	2020
		£	£
	Surplus for the year	65,877	22,357
	Adjustments for:		
	Investment income recognised in statement of financial activities	(11,166)	(10,718)
	Gain on disposal of investments	-	(489)
	Fair value gains and losses on investments	(29,042)	11,280
	Depreciation and impairment of tangible fixed assets	33,376	32,968
	Movements in working capital:		
	Decrease in stocks	478	645
	Decrease/(increase) in debtors	171,235	(264,986)
	Increase/(decrease) in creditors	13,039	(7,373)
	Cash generated from/(absorbed by) operations	243,797	(216,316)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
	£	£	£
Income			
Donations and gifts		97,850	99,135
Legacies		446,151	487,325
Animal sponsorship		21,355	22,183
Newsletter income		725	-
Fundraising events		6,281	7,242
Investment income		11,166	10,718
Income from solar panels		2,586	2,693
Other income		590	408
		586,704	629,704
 Net income from charity shops			
Shop income	272,512		181,203
Grant income	44,320		77,380
Deduct expenses:			
Wages and salaries	88,201		76,832
Employer's N.I. contributions	1,830		1,694
Staff pension costs	753		579
Purchases	2,268		1,681
Rent	79,085		74,830
Shop repairs	4,574		2,592
Rates	1,128		1,538
Insurance	2,836		2,748
Light and heat	1,964		2,618
Printing, postage and stationery	516		185
Telephone	1,320		1,400
Legal and professional fees	555		620
Bank charges	2,540		1,963
Sundry expenses	2,383		3,062
Cleaning	4,426		3,603
RF Shop repair	1,000		-
		121,453	82,638
 Carried forward			
		708,157	712,342

THE KIT WILSON TRUST FOR ANIMAL WELFARE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
	£	£	£
Brought forward		708,157	712,342
Animal welfare expenses			
Wages and salaries	238,221	221,166	
Employer's N.I. contributions	11,517	9,150	
Staff pension costs	3,304	3,185	
Veterinary services	133,941	127,077	
Feed and bedding	53,087	51,059	
Cleaning	13,180	11,636	
Sundries	-	60	
Depreciation	33,376	32,968	
		(486,626)	(456,301)
Administrative expenses			
Wages and salaries	47,343	46,337	
Employer's N.I. contributions	928	577	
Staff pension costs	100	186	
Transport costs	8,753	7,423	
Rates	13,860	9,449	
Insurance	12,938	11,133	
Light and heat	27,276	19,125	
Repairs and maintenance	15,107	84,662	
Printing, postage and stationery	3,129	3,748	
Advertising	1,565	1,325	
Telephone	6,754	11,774	
Legal and professional fees	30,102	7,321	
Accountancy	1,200	1,200	
Bank and credit card charges	3,448	3,374	
Investment management fees	465	682	
Newsletter costs	-	-	
Other fundraising costs	6,787	2,906	
Audit fees	3,480	3,480	
Sundry expenses	1,461	8,190	
		(184,696)	(222,892)
Surplus/ (deficit) for the year		36,835	33,149

THE KIT WILSON TRUST FOR ANIMAL WELFARE

England & Wales - Charity number 1143338

Accounts

Charity Registration No. 1143338

Company Registration No. 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE KIT WILSON TRUST FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Colette H Marshall (Chairman) Mrs Marilyn E Alexander (Honorary Treasurer) Mrs Dianne Harding (Honorary Secretary) Mrs Rosemary A Goodsell Mrs Rachel J Widdows Ms Lois E Pearce
Charity number	1143338
Company number	07690478
Principal address	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
Auditor	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
Solicitors	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN

THE KIT WILSON TRUST FOR ANIMAL WELFARE

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THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objectives of the charity are to promote the welfare of animals by:

- Rescuing abandoned unwanted, ill-treated and neglected animals,
- Having a call out rescue service for injured and orphaned wildlife,
- Caring for these animals and providing them with all necessary veterinary attention and hospitalisation until they can be re-homed or rehabilitated into the wild,
- Spaying, neutering and micro-chipping animals in the Trust's care and providing financial assistance to people of limited means to spay and neuter their pets, thereby lessening the number of unwanted animals,
- Granting Aid to other organisations and individuals' requests for neuter assistance where deemed appropriate,
- Providing education, involving visits to the Centre by vocational students from many local schools and colleges, and talks to various institutes, clubs and groups,
- Maximising the number of animals we can help by improving and developing the Centre,
- Constructing facilities to accommodate in-house fundraising and educational events.

Approach to fundraising

The Kit Wilson Trust receives no government funding and relies entirely on voluntary support to continue our work. Our fundraising conforms to recognised standards which protect the general public and ensure that our supporters are satisfied with communication that they receive from us.

We fundraise in a number of different ways

- Coffee mornings are held for new volunteers. There they are given a talk about the Trust thus enabling them to make an informed choice as to how they would like to volunteer for us. In May and September, Trustee meetings were held with prospective volunteers.
- We have a core group of volunteers many of whom help at events or organise events on behalf of the Trust. The group of volunteers meet on average 4 to 5 times a year.
- We raise funds from our three shops which sell mainly donated goods.
- We raise funds through local community fundraising coordinated by our network of volunteers.
- We ask our supporters to consider including a gift to the Trust in their will.
- On adoption or surrender of an animal the people involved are asked if they would like to leave a donation to the Trust.
- A number of people donate to us regularly by Direct Debit. This includes animal sponsorship.
- We prepared for the General Data Protection Regulations by asking our supporters if they are happy to continue being contacted by the Trust.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Volunteers

The Trust is very fortunate to have well over one hundred hard working and dedicated volunteers. These volunteers work in the shops, take kennel dogs for walks, socialise cats, help at the Centre, assist at fundraising events, answer telephones and undertake home vetting prior to rehoming animals. Due to the Covid 19 pandemic and lockdown encompassing most of 2020, volunteers have been unable to help with work at the Trust. Similarly the Trust has not been able to recruit any new volunteers. Volunteers that applied during 2020 were told that their details would be held on file with their agreement.

The Trust has its own website that is continually updated. This proves very useful to promote the rehoming of cats and dogs. The website also provides information on forthcoming fundraising events being held, the sponsorship of animals and other useful information. The website has a modern and attractive appearance and is linked to our Facebook site enabling us to reach out to a wider audience. The website has been particularly useful during 2020, keeping the public up to date with the animals in our care as well as helping with the promotion of fundraising events held at Pets at Home.

The Trust has a following on Facebook with a growing group of over 2,032 'friends' with the addition of a Facebook Page with 4,657 likes and 4,878 followers; this enables us to reach a wider audience, with some posts reaching an audience of 5,000, and also for highlighting fundraising events and information.

The Trust's Twitter account is another way of reaching a target audience. We have tweeted 1,339 times, are following 93 and have 175 following us.

The Trust's Instagram account provides a useful way of reaching out to our younger population. It is a useful medium to help advertise our Christmas Food Appeal and Pets at Home fundraisers.

The Trust's Mailchimp account is another way of reaching our supporters with up to date information about The Trust.

An Amazon Wish List is regularly updated to enable people to make a gift to us of items that we are in need of.

A Just Giving page has been set up as a way for the public to make donations to the Trust. There is also the facility to donate by texting from a mobile phone. Just Giving is well used by our supporters taking part in sponsored marathons, walks and other events.

The Trust send the annual 'Tails' magazine and The Bulletin to over 1,799 people who have confirmed that they would like a copy under GDPR rules. Editions are also available at the Rescue Centre, our charity shops, collecting box sites, fundraising events and on-line via our website. As a result of the Covid 19 pandemic a bulletin was not issued in April 2020 and it was not possible to put together a Tails newsletter. A Bulletin was written and sent out in the Autumn and included a Christmas card order form.

Our Christmas Food Appeal once again provided donations by way of food, toys, and treats as well as monetary donations. This year the food appeal raised £19,567.47.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

We were once again selected by Support Adoption for Pets to receive pallets of food and pet products from Pets at Home under the damaged stock scheme. Over the year we received 4 pallets of cat items, 2 pallets of small animal items, 1 pallet of bird items and 2 pallets of dog items.

On the 21st February a cheque for £4,295.64 was presented to The Trust for fundraising that took place at the East Grinstead store during 2019. The presentation was attended by The Manager, Deputy Manager and Assistant Manager from the store who were all very impressed with the set up at The Trust. In 2020 the Trust continued to raise money through the fundraising partnership scheme in conjunction with Pets at Home in East Grinstead. It was not possible to fundraise at the store during most of 2020 however the Pets at Home fundraising schemes were highlighted on our Social media channels. The summer fund raising event raised £1,677.62. The Trust will once again receive donations from the Support Adoption for Pets Santa Paws fundraising scheme. As in the summer we were not able to attend the fund raising events and the staff in store fundraised on our behalf. The event was promoted on our social media channels. The donation cheque for this fund raising event will be received in 2021.

On the 25th February a cheque for £480.00 was presented to the Trust from Waitrose in East Grinstead as part of the instore Community Matters Charity scheme.

By the end of 2020 the Trust were receiving 95 regular payments by bankers order. This does not include sponsorship payments.

The Trust is thankful for the support of businesses and individuals that have collecting boxes, boxes for donated animal food, sponsoring fundraising events and for advertising in our publications. The Trust now has 70 collecting box sites.

A core supply of merchandise is now kept at the Trust. This is sold at the Centre, advertised in our newsletter and taken to fund raising events to help encourage sales. The merchandise range includes car window stickers, drawstring bags, barrel stylus pens, Flumpets and Caffe mugs. A merchandise stock take was completed and a merchandise order form is to be included in the Tails edition to be sent out next year. This will help reduce excess stock held at the Centre. Merchandise will also be used as future raffle and tombola prizes.

It was not possible to hold many fund raising events during the year however the following fund raising events were held during 2020.

- A volunteer meeting was held at the beginning of the year and volunteer details currently held on file were updated.
- Ms Pearce attended the annual event held by the Uckfield Bonfire and Carnival Society in support of local charities. She was presented with a cheque for £100.00.
- Ms Pearce gave a talk on Hailsham FM about the work of the Trust. Every Saturday morning Hailsham FM gave a shout out to the Trust.
- An online dog show was held as our annual sponsored dog walk was cancelled. A separate Facebook group and just giving page was set up with members asked to pay £2.00 per entry. The classes were judged by our Patrons. The 3rd place prize was a £25.00 Pets at Home gift card, the 2nd prize was a signed, framed Off the Leash print by cartoonist Rupert Fawcett and the 1st prize was an A4 dog portrait by Katharine Jennings. The virtual dog show raised £809.00.

We continue to seek high profile Patrons to further enhance the profile of the Trust and its work.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

House repairs - The kitchen has been replaced but has generated a snagging list which needs to be completed. The conservatory windows need to be replaced as they are rotten and the conservatory is damp. Quotes have been obtained to replace the roof. Listed building consent is being sought. It was agreed to replace the broken slabs on the patio area and to replace the old paving slabs with appropriate and in keeping brick pavers at the front of the house. As the exterior of the house needs painting, once a scaffold has been erected it will be left in place for painters to use thereby saving costs.

Kennel Office - No further work can be undertaken as there is asbestos in the ceiling. Wall lighting has been installed. The kennel office has been painted whilst a new desk, chair and shelving have been purchased.

Building Maintenance - The external walls of the reception area have been painted and the roof has been replaced. New Kennel windows have been installed.

Telephone system - The telephone system has been updated throughout the centre. Problems are being experienced with the new system and a snagging list has been drawn up.

Fencing – New security fencing has been installed around the fete field and surrounding area.

Soakaway - A new block pave driveway has been laid and has stopped rainwater pouring off the road.

Security CCTV – A CCTV unit was donated to the Trust and four cameras have been installed. These face towards the aviaries, the central yard and in both directions on the road. A trail camera was purchased to cover the field adjacent to the stables.

First Aid - Due to the Covid 19 pandemic it has not been possible to provide further First Aid training. As both Ms Marshall and MS Widdows have completed their training there is a first aider on site.

Health and Safety. An asbestos report is to be organised.

Fire Safety - Regular inspections are carried out to ensure that corridors and exit areas are kept clear at all times. The fire extinguishers around the Centre are checked on a regular basis.

Covid 19 - All staff are continually kept up to date with the latest Covid guidelines. Formal and informal meetings have been held and memorandums have been given to all staff. Guidelines are kept under constant scrutiny and applied wherever appropriate. Widespread use of masks and washing of hands is continually enforced. Social distancing is adhered to. Thermometers have been introduced to the Centre for the staff to use. Visitors to the Centre are asked to sanitise their hands and wear a face mask and are only invited into the reception area on essential business.

Policies - policies have been finalised and put in place. These policies include a Risk management policy, an Investment policy, a Safeguarding policy, a Conflict of Interest policy, a policy for managing volunteers, a policy for handling complaints and a policy for paying staff.

Staff Training - Senior staff attend meetings to discuss risk assessments and are given training on how to complete health and safety modules online.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Windows - The kennel windows and doors have been replaced. The administrative office windows are being replaced too.

New Cattery Complex - A new computer was purchased for the cattery office and quotes have been obtained to replace the cattery kitchen.

Aged dog Appeal - The aged dog appeal stands at £54,095.64.

Dog Walk - The dog walk was cancelled due to the Covid 19 Pandemic. A successful online dog show was held in its place and raised £809.00. A date has been arranged for the 2021 dog walk.

Meadow Barn -. The erection of security fencing for dog training and exercising purposes will help utilise this area in the future. Security cameras will be added after the fencing has been erected.

Aviaries - The Trust has a number of aviaries that house unwanted domestic birds and wild bird casualties prior to rehabilitation. Constructions of the new Raptor and Corvid Aviaries have been temporarily delayed, but are planned for completion in the future. An owl aviary is also being planned. A Weldmesh aviary has been purchased for the budgerigars.

Planning Restrictions - A seven kilometre planning exclusion zone, by Wealden District Council, was placed around the perimeter of the Ashdown Forest. This includes the Animal Rescue Centre. This exclusion zone has been put in place to protect the Forest from the destruction of rare heathland. Any further development will need to prove that it will not damage the Forest. Of most concern to Wealden District Council is the impact on the ecology caused by an increase in nitrogen deposition from vehicle emissions. Increased recreational use from housing growth is also a concern.

Rabbit Housing - Temporary housing for rabbits and guinea pigs is in use and will be in place until a permanent structure has been completed.

Cats, Dogs and small animals - In 2020 we have taken in 62 dogs, 161 cats, 25 rabbits, 16 guinea pigs, 1 ferret, 9 rodents of various types and domestic/wild birds and other wildlife. We have adopted out 75 dogs, 129 cats, 24 rabbits, 9 guinea pigs, 2 ferrets and 6 rodents. The birds reside in a sanctuary situation.

We currently have 26 dogs with a further 15 dogs in foster homes as well as 98 cats including the feral cats that live at the Centre. We still have a high percentage of Staffordshire Bull Terriers and Bull breed crossbreeds in the kennels. As we do not discriminate against certain breeds, our intake, especially from pounds, has a high percentage of this type of dog which has had the resulting impact on our homing activities. Finding suitable homes for these, which unfortunately is increasingly a nationwide problem, is becoming more difficult, resulting in these dogs residing with us far longer than the more appealing dogs and puppies. As we operate a non-destruction policy therefore over time, a nucleus of these dogs remain in long term care until, eventually, a home is found. Only on severe temperament grounds, after careful assessment, will a dog be destroyed or, as may be the case with other animals too, untreatable ill health.

Great care is taken finding homes for our animals, ensuring that each dog or cat is selectively matched including on-call advice and support, especially during the settling in period.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trust cares for all types of animals and the Rescue Centre has become a permanent sanctuary to some of the animals which currently includes 18 equines, 47 feral cats known as Centre cats which have their own accommodation, 2 sheep, 2 pigs, 10 goats, 11 ferrets, 25 rabbits and 6 guinea pigs, 38 rodents and 342 birds which include parrots, parakeets, finches, canaries, pigeons, doves and poultry.

Wildlife Rescue - We always have in residence a number of wildlife casualties with rescue and rehabilitation going on throughout the year. This includes the intake of hedgehogs, foxes, badgers, occasionally deer, a wide variety of wild birds and smaller creatures.

Ambulance - The Trust has two small animal ambulances and they prove invaluable being in constant use for the collection of unclaimed stray dogs from pounds, cat rescue, wildlife casualties and veterinary trips.

Grooming Room - This is fully functional and in daily use.

Staff Accommodation - Further refurbishment is planned for the other staff accommodation.

Portable Fencing - Movable fencing purchased for the exercise and training of dogs has proved invaluable and is in daily use.

Financial review

It is the policy of the Trustees to maintain unrestricted free funds at a level which equates to approximately one year's unrestricted expenditure. Unrestricted free funds are those funds that are readily realisable and so do not include the Charity's fixed assets. At the least, this level of funding was maintained throughout the review.

Investment review

The Trustees are empowered by the Trust deed to invest the Charity's funds in whatever manner they feel to be appropriate to enable the continuance of the Charity's objectives. The Trustees endeavour to make ethical investments wherever possible.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Risk management

The Trustees have examined the major strategic, business and operational risks, that the Charity faces and confirm that on-going systems have been established so that the necessary steps can be taken to lessen such risks.

The Charity pays an indemnity insurance premium to cover the Trustees in their duties on behalf of the Charity.

In this day and age of litigation, the Trustees agreed to sign up to an Employment Mentor Service provided by our bankers as it was felt necessary to be able to access expert advice due to the many changes in employment law.

The Trustees decided that the issue of Health and Safety would be moved to the same Mentor Service provided by our bankers and this has been implemented.

The Payroll and Pension Scheme has been outsourced to Price & Company.

Plans for the future

Ongoing maintenance of the Centre continues to ensure the safety for the animals, staff and visitors. The Trust, due to generous legacies, are now in a position to proceed with planning for the proposed building work mentioned below, subject to planning permission.

- Install CCTV and security fencing
- Update the centre cats' unit as well as the cat isolation and hospital units
- New Kennel block to include an isolation unit and if possible a whelp house
- Aged dog accommodation
- Design and build a canine play and activity area in the lower field
- Update both Owl and Parrot aviaries
- Design and build a new rabbit unit
- Redesign the store into two separate units
- Memorial tree meadow
- Small animal housing
- Reception area and staff accommodation
- American style stables

It is expected that the above projects will use a substantial amount of the reserves.

Structure, governance and management

The Kit Wilson Trust for Animal Welfare is a registered charity number 1143338 and is a Company limited by guarantee number 7690478. On 1 January 2012, the Charity took over all of the assets, activities and reserves formerly in the same name but constituted under a Trust Deed dated 4th November 1975 and registered as charity number 270419.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees who served during the year were:

Ms Colette H Marshall (Chairman)

Mrs Marilyn E Alexander (Honorary Treasurer)

Mrs Dianne Harding (Honorary Secretary)

Mrs Rosemary A Goodsell

Mrs Tina J Brandon (Resigned 30 July 2020)

Mrs Rachel J Widdows

Ms Lois E Pearce

Mr Michael Goodsell is the Trust Legacy Officer.

Mrs Tina J Brandon resigned from the board of Trustees in 2020. No new Trustees were appointed in 2020.

Trustees are appointed by the Board of Trustees and serve for as long as they feel able to serve the Trust. Before being appointed, prospective new Trustees are given a copy of 'The Essential Trustee – What you need to know', this is also provided on the Charity Commission website and can be downloaded. When they are appointed, a copy of the Trust's governing document, the latest accounts and annual return are also given. Once the person in question decides to accept the position of Trustee, they attend the Trustees' next meeting where they are welcomed to the Board. Responsibilities are given to the new Trustees once they are more familiar with the various duties.

The Chairman of the Trust is also the Centre Manager, an unpaid position, and is available twenty four hours a day and seven days a week for all animals in need.

All Trustees have roles in the day to day management of the Trust. Normally the Trustees meet at least on a monthly basis or more frequently as required. Seven Trustee Meetings were held during 2020.

All the Trustees live locally, hold regular meetings and are in close contact with each other on an almost daily basis via telephone and e-mail. Decisions concerning the Trust are either made during a Trustee meeting or by telephone or e-mail, and action or non-action is carried out depending on the majority vote.

The Trust currently has three Charity Shops. The shops have been closed for the majority of 2020 due to the Covid 19 Pandemic. This is in accordance with government guidelines as well as the fact that several volunteers helping at the shops are in a vulnerable age bracket. In preparation for the shops reopening in the summer they were fully cleaned with till screens and PPE put in place. Floor graphics were added to remind people to keep their distance. Customers were asked to sanitise their hands and wear a face mask. The shops were closed again on Monday 2nd November.

A fourth shop in the Crowborough area is still being sought however suitable premises have yet to be found.

The eBay account continues to be used for more valuable donated items. PPE overalls that were donated to the Centre were sold on eBay raising £300.00.

The Trustees appreciate that the investment in suitable charity retail outlets bring in a good return.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Auditor

A resolution proposing that Price & Company be reappointed as auditors of the company will be put to the members.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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

Ms Colette H Marshall (Chairman)

Trustee

Dated: 15 September 2021

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also the directors of The Kit Wilson Trust for Animal Welfare 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 Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Trust 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 Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Opinion

We have audited the financial statements of The Kit Wilson Trust for Animal Welfare (the 'Trust') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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 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's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust 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 Trust'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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

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, except to the extent otherwise explicitly stated in our report, 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trust 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 Trust'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

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:

- In planning our audit we assess the risks of material misstatement, including fraud, based on our discussion with management, evaluation of the internal controls in place, and identify critical laws and regulations.
- During our detailed audit work we review transactions and documentation relevant to the inherent and specific risks we identified at the planning stage and which could indicate fraud or non-compliance with laws and regulations.
- During our audit procedures we extend the scope of our testing where our planning indicated there was an increased risk of fraud including management override of controls.
- We also considered and reviewed the procedures which management have in place to detect and identify any instances of fraud or non-compliance with fraud and regulations. The procedures in place were discussed in detail with management and walkthrough tests were undertaken where appropriate.

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.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE KIT WILSON TRUST FOR ANIMAL WELFARE**

**Mr Malcolm Preece BA FCA DChA (Senior Statutory Auditor)
for and on behalf of Price & Company**

20 September 2021

**Chartered Accountants
Statutory Auditor**

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2020 £	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £	2019 £
Income and endowments from:									
Donations and legacies	3	586,460	-	-	586,460	730,834	-	16,737	747,571
Charitable activities	4	22,183	-	-	22,183	22,322	-	-	22,322
Other trading activities	5	188,445	-	-	188,445	386,305	-	-	386,305
Investments	6	10,718	-	-	10,718	17,917	-	-	17,917
Other income	7	80,481	-	-	80,481	2,336	-	-	2,336
Total income		888,287	-	-	888,287	1,159,714	-	16,737	1,176,451
Expenditure on:									
Raising funds	8	179,533	-	-	179,533	196,842	-	-	196,842
Charitable activities	9	657,484	-	18,121	675,605	673,041	-	1,384	674,425
Total resources expended		837,017	-	18,121	855,138	869,883	-	1,384	871,267
Net gains/(losses) on investments	14	(10,791)	-	-	(10,791)	30,333	-	-	30,333
Net incoming/(outgoing) resources before transfers		40,479	-	(18,121)	22,358	320,164	-	15,353	335,517

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Net incoming/(outgoing) resources before transfers	40,479	-	(18,121)	22,358	320,164	-	15,353	335,517
Gross transfers between funds	(106,218)	106,218	-	-	(43,248)	43,248	-	-
Net movement in funds	(65,739)	106,218	(18,121)	22,358	276,916	43,248	15,353	335,517
Fund balances at 1 January 2020	3,448,691	1,903,084	125,632	5,477,407	3,171,775	1,859,836	110,279	5,141,890
Fund balances at 31 December 2020	<u>3,382,952</u>	<u>2,009,302</u>	<u>107,511</u>	<u>5,499,765</u>	<u>3,448,691</u>	<u>1,903,084</u>	<u>125,632</u>	<u>5,477,407</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	15	1,760,960		1,743,105	
Investments	16	355,853		285,611	
		<u>2,116,813</u>		<u>2,028,716</u>	
Current assets					
Stocks	18	531		1,176	
Debtors	19	396,987		132,001	
Cash at bank and in hand		3,046,061		3,383,514	
		<u>3,443,579</u>		<u>3,516,691</u>	
Creditors: amounts falling due within one year	20	(60,627)		(68,000)	
Net current assets		<u>3,382,952</u>		<u>3,448,691</u>	
Total assets less current liabilities		<u>5,499,765</u>		<u>5,477,407</u>	
Income funds					
Restricted funds	21	107,511		125,632	
<u>Unrestricted funds</u>					
Designated funds	22	2,009,302		1,903,084	
General unrestricted funds		3,382,952		3,448,691	
		<u>5,392,254</u>		<u>5,351,775</u>	
		<u>5,499,765</u>		<u>5,477,407</u>	

The financial statements were approved by the Trustees on 15 September 2021

Ms Colette H Marshall (Chairman)
Trustee

Mrs Marilyn E Alexander (Honorary Treasurer)
Trustee

Company Registration No. 07690478

THE KIT WILSON TRUST FOR ANIMAL WELFARE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

		2020		2019	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	27	(216,316)		269,795	
Investing activities					
Purchase of tangible fixed assets		(50,822)		(57,223)	
Additions to investments		(83,258)		(7,790)	
Proceeds on disposal of investments		2,225		824	
Investment income received		10,718		17,916	
Net cash used in investing activities		(121,137)		(46,273)	
Net cash used in financing activities		-		-	
Net (decrease)/increase in cash and cash equivalents		(337,453)		223,522	
Cash and cash equivalents at beginning of year		3,383,514		3,159,992	
Cash and cash equivalents at end of year		3,046,061		3,383,514	

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

The Kit Wilson Trust for Animal Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Stonehurst Lane, Hadlow Down, Uckfield, East Sussex, TN22 4ED.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Trust 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is 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 Trust.

1.4 Incoming resources

Income is recognised when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Trust 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 Trust 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.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets such as shares for investment purposes. It includes dividends and interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Where they cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land & buildings	2 % straight line
Fixtures, fittings & equipment	20 % straight line
Motor vehicles	20 % straight line

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 net income/(expenditure) for the year.

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 Trust 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 KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less selling costs.

Net realisable value is the estimated selling price less all estimated 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 Trust 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 Trust's balance sheet when the Trust 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

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 Trust's contractual obligations expire or are discharged or cancelled.

1.12 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 Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Donations and gifts	99,135	85,618	10,800	96,418
Legacies receivable	487,325	645,216	5,937	651,153
	<u>586,460</u>	<u>730,834</u>	<u>16,737</u>	<u>747,571</u>

4 Charitable activities

	Animal sponsorship	Animal sponsorship
	2020	2019
	£	£
Sales within charitable activities	22,183	22,322
	<u>22,183</u>	<u>22,322</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	7,242	16,614
Shop income	181,203	369,691
Other trading activities	<u>188,445</u>	<u>386,305</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Income from listed investments	6,425	8,681
Interest receivable	4,293	9,236
	<u>10,718</u>	<u>17,917</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Other income	408	34
Income from solar panels	2,693	2,302
Job retention scheme grant	32,380	-
Business support grant	45,000	-
	<u>80,481</u>	<u>2,336</u>

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	1,606
Other fundraising costs	2,906	6,500
	<u>2,906</u>	<u>8,106</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Raising funds (Continued)

<u>Trading activity costs</u>		
Operating charity shops	96,840	105,400
Staff costs	79,105	82,577
Trading activity costs	175,945	187,977
<u>Investment management fees</u>	682	759
	179,533	196,842

9 Charitable activities

	Animal welfare costs 2020 £	Animal welfare costs 2019 £
Staff costs	233,501	252,506
Depreciation and impairment	32,968	35,922
Veterinary services	127,077	136,158
Feed and bedding	51,059	52,672
Cleaning	11,636	9,502
Sundries	60	-
	456,301	486,760
Share of support costs (see note 11)	215,824	183,605
Share of governance costs (see note 11)	3,480	4,060
	675,605	674,425
Analysis by fund		
Unrestricted funds	657,484	673,041
Restricted funds	18,121	1,384
	675,605	674,425

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Description of charitable activities

Animal welfare costs

Animal welfare costs include all the costs relating to the housing, feeding and looking after the wellbeing and welfare of the animals under the Charity's care.

11 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	47,100	-	47,100	39,568	-	39,568
Transport costs	7,423	-	7,423	7,762	-	7,762
Accommodation costs	124,369	-	124,369	107,418	-	107,418
Printing, postage and stationery	3,748	-	3,748	4,176	-	4,176
Advertising	1,325	-	1,325	1,645	-	1,645
Telephone	11,774	-	11,774	4,826	-	4,826
Legal and professional fees	7,321	-	7,321	10,131	-	10,131
Accountancy	1,200	-	1,200	1,400	-	1,400
Bank and credit card charges	3,374	-	3,374	4,534	-	4,534
Sundry expenses	8,190	-	8,190	2,145	-	2,145
Audit fees	-	3,480	3,480	-	4,060	4,060
	<u>215,824</u>	<u>3,480</u>	<u>219,304</u>	<u>183,605</u>	<u>4,060</u>	<u>187,665</u>
Analysed between Charitable activities	<u>215,824</u>	<u>3,480</u>	<u>219,304</u>	<u>183,605</u>	<u>4,060</u>	<u>187,665</u>

Governance costs includes payments to the auditors of £3,480 for audit fees and payments for other services of £1,200 are included in Support costs.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Trustees

The Chairman of the Trust, Ms Colette Marshall, is also the Centre Manager on an unpaid basis. She is present on site and available twenty four hours a day and seven days a week for all animals in need. This includes being available for emergency call-outs at any time every night. In order for her to provide this level of service she resides on site rent free in a property owned by the Trust. This has the additional benefit of providing security cover at the centre, which obviously cannot be left unattended. Apart from this, none of the other Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

13 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Trading	9	9
Animal welfare	22	22
	<u>31</u>	<u>31</u>

Employment costs

	2020 £	2019 £
Wages and salaries	344,335	330,828
Social security costs	11,421	35,331
Other pension costs	3,950	8,492
	<u>359,706</u>	<u>374,651</u>

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

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

14 Net losses/(gains) on investments

	2020	2019
	£	£
Revaluation of investments	11,280	(30,333)
Profit on sale of investments	(489)	-
	<u>10,791</u>	<u>(30,333)</u>

15 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	1,835,964	70,179	46,422	1,952,565
Additions	50,822	-	-	50,822
	<u>1,886,786</u>	<u>70,179</u>	<u>46,422</u>	<u>2,003,387</u>
Depreciation and impairment				
At 1 January 2020	136,438	36,174	36,848	209,460
Depreciation charged in the year	18,924	9,257	4,786	32,967
	<u>155,362</u>	<u>45,431</u>	<u>41,634</u>	<u>242,427</u>
Carrying amount				
At 31 December 2020	<u>1,731,424</u>	<u>24,748</u>	<u>4,788</u>	<u>1,760,960</u>
At 31 December 2019	<u>1,699,526</u>	<u>34,005</u>	<u>9,574</u>	<u>1,743,105</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

16 Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2020	285,611	-	285,611
Additions	5,558	77,700	83,258
Valuation changes	(11,280)	-	(11,280)
Disposals	(1,736)	-	(1,736)
At 31 December 2020	278,153	77,700	355,853
Carrying amount			
At 31 December 2020	278,153	77,700	355,853
At 31 December 2019	285,611	-	285,611

17 Financial instruments	2020	2019
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	278,153	285,611
18 Stocks	2020	2019
	£	£
Goods for resale	531	1,176
19 Debtors	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	7,175	964
Other debtors	358,398	100,934
Prepayments and accrued income	31,414	30,103
	396,987	132,001

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

20 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,917	1,785
Trade creditors	34,180	36,228
Accruals and deferred income	24,530	29,987
	<u>60,627</u>	<u>68,000</u>

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£
Cattery Appeal fund	55,741	16,737	(1,218)	71,260	(1,218)	(16,737)	53,305
Wildlife Unit Appeal fund	442	-	(166)	276	(166)	-	110
Aged Dog Appeal fund	54,096	-	-	54,096	-	-	54,096
Cat fund	-	-	-	-	(16,737)	16,737	-
	<u>110,279</u>	<u>16,737</u>	<u>(1,384)</u>	<u>125,632</u>	<u>(18,121)</u>	<u>-</u>	<u>107,511</u>

The Cattery Appeal Fund represents monies raised to build a new cattery.

The Wildlife Unit Appeal Fund represents monies raised to help cover the costs of running the wildlife unit.

The Aged Dog Appeal Fund represents monies raised to build a new aged dog unit.

The Cat fund is made up of donations made specifically for cats. This was misallocated to the cattery fund in the 2019. This has been fully spent in 2019 & 2020.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

22 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2019	Transfers	Balance at 1 January 2020	Movement in funds Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Capital reserve	1,859,836	43,248	1,903,084	106,218	2,009,302
	<u>1,859,836</u>	<u>43,248</u>	<u>1,903,084</u>	<u>106,218</u>	<u>2,009,302</u>

The Designated Fund represents the Charity's investment in fixed assets, other than those held in Restricted Funds.

The General Fund represents the free funds of the Charity, which are not designated for any particular purposes.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

23 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total Unrestricted funds 2020 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:							
Tangible assets	-	1,653,449	107,511	1,760,960	-	1,617,473	1,743,105
Investments	-	355,853	-	355,853	-	285,611	285,611
Current assets/(liabilities)	3,382,952	-	-	3,382,952	3,448,691	-	3,448,691
	<u>3,382,952</u>	<u>2,009,302</u>	<u>107,511</u>	<u>5,499,765</u>	<u>3,448,691</u>	<u>1,903,084</u>	<u>5,477,407</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

24 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	6,300	-
Between two and five years	151,952	73,110
In over five years	165,000	278,750
	323,252	351,860

25 Related party transactions

The Trust purchased hay and straw at a cost of £31 (2019: £1,352) from Mr D Alexander, the husband of Mrs M E Alexander, one of the Trustees, and paid £513 (2019: £421) to Mr D Alexander, the son of Mrs M E Alexander, for PAT testing and computer maintenance. All such transactions were on a commercial basis.

There were no other related party transactions during the year which require disclosure.

26 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities (Revised) are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

27	Cash generated from operations	2020	2019
		£	£
	Surplus for the year	22,357	335,517
	Adjustments for:		
	Investment income recognised in statement of financial activities	(10,718)	(17,917)
	Gain on disposal of investments	(489)	-
	Fair value gains and losses on investments	11,280	(30,333)
	Depreciation and impairment of tangible fixed assets	32,968	35,922
	Movements in working capital:		
	Decrease/(increase) in stocks	645	(1,176)
	(Increase) in debtors	(264,986)	(75,042)
	(Decrease)/increase in creditors	(7,373)	22,824
	Cash (absorbed by)/generated from operations	(216,316)	269,795

THE KIT WILSON TRUST FOR ANIMAL WELFARE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

		2020		2019
	£	£	£	£
Income				
Donations and gifts		99,135		96,418
Legacies		487,325		651,153
Animal sponsorship		22,183		21,562
Newsletter income		-		760
Fundraising events		7,242		16,614
Investment income		10,718		17,917
Income from solar panels		2,693		2,302
Other income		408		34
		<u>629,704</u>		<u>806,760</u>
Net income from charity shops				
Shop income	181,203		369,691	
Grant income	77,380		-	
Deduct expenses:				
Wages and salaries	76,832		74,785	
Employer's N.I. contributions	1,694		6,245	
Staff pension costs	579		1,547	
Purchases	1,681		997	
Rent	74,830		75,104	
Shop repairs	2,592		1,405	
Rates	1,538		4,234	
Insurance	2,748		2,455	
Light and heat	2,618		4,914	
Printing, postage and stationery	185		748	
Telephone	1,400		1,838	
Legal and professional fees	620		3,909	
Bank charges	1,963		3,058	
Sundry expenses	3,062		3,233	
Cleaning	3,603		3,505	
		<u>82,638</u>		<u>181,714</u>
Carried forward		<u>712,342</u>		<u>988,474</u>

THE KIT WILSON TRUST FOR ANIMAL WELFARE

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

		2020	2019
	£	£	£
Brought forward		712,342	988,474
Animal welfare expenses			
Wages and salaries	221,166		217,664
Employer's N.I. contributions	9,150		28,111
Staff pension costs	3,185		6,731
Veterinary services	127,077		136,158
Feed and bedding	51,059		52,672
Cleaning	11,636		9,502
Sundries	60		-
Depreciation	32,968		35,922
		(456,301)	(486,760)
Administrative expenses			
Wages and salaries	46,337		38,379
Employer's N.I. contributions	577		975
Staff pension costs	186		214
Transport costs	7,423		7,762
Rates	9,449		8,142
Insurance	11,133		11,405
Light and heat	19,125		28,220
Repairs and maintenance	84,662		59,651
Printing, postage and stationery	3,748		4,176
Advertising	1,325		1,645
Telephone	11,774		4,826
Legal and professional fees	7,321		10,131
Accountancy	1,200		1,400
Bank and credit card charges	3,374		4,534
Investment management fees	682		759
Newsletter costs	-		1,606
Other fundraising costs	2,906		6,500
Audit fees	3,480		4,060
Sundry expenses	8,190		2,145
		(222,892)	(196,530)
Surplus/ (deficit) for the year		33,149	305,184