

**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

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<b>Trustees</b>	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
<b>Charity number</b>	1143338
<b>Company number</b>	07690478
<b>Principal address</b>	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
<b>Auditor</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
<b>Solicitors</b>	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN

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# 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**

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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**

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#### **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

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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.

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## THE KIT WILSON TRUST FOR ANIMAL WELFARE

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **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

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**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

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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**

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#### **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

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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**

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#### **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**

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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

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##### **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

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#### 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

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#### **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**

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**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
		2020	2020	2020	2020	2019	2019	2019	2019
	Notes	£	£	£	£	£	£	£	£
<b>Income and endowments from:</b>									
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
<b>Total income</b>		<b>888,287</b>	<b>-</b>	<b>-</b>	<b>888,287</b>	<b>1,159,714</b>	<b>-</b>	<b>16,737</b>	<b>1,176,451</b>
<b>Expenditure on:</b>									
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
<b>Total resources expended</b>		<b>837,017</b>	<b>-</b>	<b>18,121</b>	<b>855,138</b>	<b>869,883</b>	<b>-</b>	<b>1,384</b>	<b>871,267</b>
Net gains/(losses) on investments	14	(10,791)	-	-	(10,791)	30,333	-	-	30,333
<b>Net incoming/(outgoing) resources before transfers</b>		<b>40,479</b>	<b>-</b>	<b>(18,121)</b>	<b>22,358</b>	<b>320,164</b>	<b>-</b>	<b>15,353</b>	<b>335,517</b>

**THE KIT WILSON TRUST FOR ANIMAL WELFARE**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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<b>Net incoming/(outgoing) resources before transfers</b>	40,479	-	(18,121)	22,358	320,164	-	15,353	335,517
Gross transfers between funds	(106,218)	106,218	-	-	(43,248)	43,248	-	-
<b>Net movement in funds</b>	(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
<b>Fund balances at 31 December 2020</b>	<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 £	£
<b>Fixed assets</b>					
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>	
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	20	(60,627)		(68,000)	
Net current assets		<u>3,382,952</u>		<u>3,448,691</u>	
<b>Total assets less current liabilities</b>		<u>5,499,765</u>		<u>5,477,407</u>	
<b>Income funds</b>					
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**

		<b>2020</b>		<b>2019</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	<b>27</b>	(216,316)		269,795	
<b>Investing activities</b>					
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	
<b>Net cash used in investing activities</b>		(121,137)		(46,273)	
<b>Net cash used in financing activities</b>		-		-	
<b>Net (decrease)/increase in cash and cash equivalents</b>		(337,453)		223,522	
Cash and cash equivalents at beginning of year		3,383,514		3,159,992	
<b>Cash and cash equivalents at end of year</b>		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

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### 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**

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**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

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#### **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

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#### **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**

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**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	<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
	<hr/>	<hr/>
Trading activity costs	175,945	187,977
	<hr/>	<hr/>
<u>Investment management fees</u>	682	759
	<hr/>	<hr/>
	179,533	196,842
	<hr/>	<hr/>

### 9 Charitable activities

	<b>Animal welfare costs 2020 £</b>	<b>Animal welfare costs 2019 £</b>
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	-
	<hr/>	<hr/>
	456,301	486,760
	<hr/>	<hr/>
Share of support costs (see note 11)	215,824	183,605
Share of governance costs (see note 11)	3,480	4,060
	<hr/>	<hr/>
	675,605	674,425
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	657,484	673,041
Restricted funds	18,121	1,384
	<hr/>	<hr/>
	675,605	674,425
	<hr/>	<hr/>

# 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

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#### 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
	£	£	£	£
<b>Cost</b>				
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>
<b>At 31 December 2020</b>				
<b>Depreciation and impairment</b>				
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>
<b>At 31 December 2020</b>				
<b>Carrying amount</b>				
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 £
<b>Cost or valuation</b>			
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)
	<hr/>	<hr/>	<hr/>
At 31 December 2020	278,153	77,700	355,853
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 December 2020	278,153	77,700	355,853
	<hr/>	<hr/>	<hr/>
At 31 December 2019	285,611	-	285,611
	<hr/>	<hr/>	<hr/>

17 Financial instruments

	2020 £	2019 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	278,153	285,611
	<hr/>	<hr/>

18 Stocks

	2020 £	2019 £
Goods for resale	531	1,176
	<hr/>	<hr/>

19 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	7,175	964
Other debtors	358,398	100,934
Prepayments and accrued income	31,414	30,103
	<hr/>	<hr/>
	396,987	132,001
	<hr/>	<hr/>

# 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

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#### 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

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#### 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
	<hr/>	<hr/>
	323,252	351,860
	<hr/>	<hr/>

#### 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**

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<b>27</b>	<b>Cash generated from operations</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	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
		<hr/>	<hr/>
	<b>Cash (absorbed by)/generated from operations</b>	<b>(216,316)</b>	<b>269,795</b>
		<hr/> <hr/>	<hr/> <hr/>

# THE KIT WILSON TRUST FOR ANIMAL WELFARE

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

		2020		2019
	£	£	£	£
<b>Income</b>				
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
		<hr/>		<hr/>
		629,704		806,760
 <b>Net income from charity shops</b>				
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	
	<hr/>		<hr/>	
		82,638		181,714
 <b>Carried forward</b>		<hr/>		<hr/>
		712,342		988,474

# THE KIT WILSON TRUST FOR ANIMAL WELFARE

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

		2020	2019
	£	£	£
<b>Brought forward</b>		712,342	988,474
<b>Animal welfare expenses</b>			
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)
<b>Administrative expenses</b>			
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)
<b>Surplus/ (deficit) for the year</b>		33,149	305,184