

ROSINA ANIMAL CENTRE

England & Wales · Charity number 1179650

Details

Status Registered

Legal form CIO

Registered 2018-08-23

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

Contact

Address Meadow Cottage
Maidstone Road
Wrotham Heath
Sevenoaks
TN15 7SR

Phone 07950023286

Email rosinaanimalcentre@yahoo.com

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO RELIEVE THE SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS.

Activities: Rescue, treat and rehome all animals across England and to educate the general public on animal welfare

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-01	£42,888	£33,776	-	-
2024-01-01	£39,098	£26,391	-	-
2023-01-01	£28,142	£21,837	-	-
2022-01-01	£27,627	£24,425	-	-
2021-01-01	£20,425	£11,639	-	-

Trustees

Name	Role	Appointed
VICKI PALMER	Chair	2018-01-01
KAREN BRIGDEN		2018-01-01
NICOLE THORPE		2018-01-01

ROSINA ANIMAL CENTRE

England & Wales - Charity number 1179650

Accounts

Charity reg number 1179650
Address
Meadow cottage
Maidstone road
Wrotham Heath
TN15 7SR
rosinaanimalcentre@yahoo.com
07950023286

Trustee report for Rosina Animal Centre January 24 - December 24

Objectives of the charity

Rosina Animal Centre (CIO) aims to rescue, treat, rehabilitate and rehome animals into permanent homes that have been abandoned, neglected or unwanted. We relieve animals of suffering by any means including the elderly or disabled and non rehoming animals who reside at the rescue until the end of their life.

By teaching basic animal welfare we try to give the public the means to aid animals that need help in order to minimise suffering and cruelty that still exists. We encourage the public to be hands on and to be able to build a network of support to prevent animals falling into situations that they cannot recover from. We have seen a change in the communities attitude towards animals meaning people go to greater lengths to help an animal and bring it into the rescue, people are also aware that rescues are full and so offer up their time and services in order to help.

Main objectives of the charity

We rehabilitate, treat and rehome into permanent homes, the ones that are not suited to be rehomed or require ongoing medical care will reside at the rescue until the end of their lives, we have recently partnered with trainers that can help with behavioural issues that ensures more animals can be rehomed which frees up space and funds for the charity to help others.

To encourage the public to learn about animal care and raise awareness by offering fostering or volunteering opportunities which have also had a great increase as more people are working from home so can foster for certain time periods.

By taking part in community run fundraising and social events, online networking to raise awareness is proving essential, we no longer have to actively advertise the rescue to ask for help or funds from the community as local connections and loyalties are strong.

Achievements of the charity

This year we have focused on gaining more fosters as an increase of animals has been seen, this is mostly due to financial pressures on people struggling to maintain the animals and the cost implications, mostly persons in rented accommodation and seeking longer working hours are contacting us for help, sadly an increase in Mental health has been noticed with people suffering from Anxiety who can no longer cope. Locally we are growing in popularity and are seeing many more locals coming to us to rehome Animals, we have a small network of other rescues that we work with including Cat charities now so we all take our fair share and help each other when possible.

The new cattery is always full with pregnant cats and kittens and then strays during the winter its helping us so we don't have to rely on foster homes as much as we do with Dogs.

Our network of Vets has increased giving us a better choice of foster homes across the South East.

The reserves are for emergencies or unexpected issues to arise have not been needed this year which is a great relief but they will be increased as the animals we are taking in need extra medical care and with the more unusual licensed animals that need long term care tend to have higher medical costs such as elderly Dogs and Cats and the Terrapin enclosures and safety measures, we notice an increase in wild birds and birds of prey so these always require more specialised care from our Vets.

Financial review

Finances this year seem fine but we have noticed an increase in animals veterinary treatment as we are taking on elderly and animals with concerning medical issues, even though our costs are great our supporters help when asked so it means we can focus on the land based business and the domestic rehoming. Costs are increasing so unfortunately changing suppliers is not a great help but local donations from the public help with the burden.

Our Trustees are not restricted to accessing funds as long as its to aid the recovery of the animals in our

care, the only restricted funds will be the reserve funds that will be placed into a secure account. We have taken advice from our accountant to invest the reserve savings into an account that compounds over the months, it has been invested under the name of Vicki Palmer and is not accessed by any Trustees. The entire amount is solely the rescue centres funds and is deposited usually by a few thousand each time. It will purely be used to increase the funds which has already earned the rescue a small amount of extra funds of £425 to date, much higher rate than other compounding accounts, if needed the Trustees will agree to access it and what it is used for but we usually have enough to sustain us with no emergencies.

Governance

Our Trustees are the same and we do not feel this will change as our relationships are very good, each has their role and at regular meetings enjoy discussing new projects and allocating funds in order to achieve the goals, Nicole is helping to direct new homes to us from her local community and it helps to have a Trustee in a different location from ourselves to spread more awareness and support from businesses further away. The charity is run entirely by volunteers or unpaid staff. Trustees have all confirmed to adhere to the public benefit set out by the commission guidance when carrying out their duties.

Vicki Palmer

Rosina Animal Centre

Rosina Animal Centre		Charity No	1179650	
		Company No	CE014943	
Annual accounts for the period				
Period start date	1/1/2024	To	Period end date	12/31/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	39,983	-	-	39,983	33,652
Charitable activities	S02	2,905	-	-	2,905	5,446
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	42,888	-	-	42,888	39,098
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	23,031	-	-	23,031	12,473
Separate material expense item	S10	10,145	-	-	10,145	13,618
Other	S11	600	-	-	600	300
Total	S12	33,776	-	-	33,776	26,391
Net income/(expenditure) before tax for the reporting period	S13	9,112	-	-	9,112	12,707
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	9,112	-	-	9,112	12,707
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	9,112	-	-	9,112	12,707
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	9,112	-	-	9,112	12,707
Reconciliation of funds:						
Total funds brought forward	S23	35,813	-	-	35,813	23,106
Total funds carried forward	S24	44,925	-	-	44,925	35,813

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	33,525	-	-	33,525	36,413
Total current assets		B10	33,525	-	-	33,525	36,413
Creditors: amounts falling due within one year	(Note 20)	B11	600	-	-	600	300
Net current assets/(liabilities)		B12	32,925	-	-	32,925	36,113
Total assets less current liabilities		B13	32,925	-	-	32,925	36,113
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	32,925	-	-	32,925	36,113
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	33,525	-	-	33,525	36,413
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	33,525	-	-	33,525	36,413

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C **Notes to the accounts**

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓	✓	✓

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓	✓	✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓	✓	✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓	✓	✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓	✓	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
✓	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
✓	✓	✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓	✓	✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓	✓	✓

Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
✓	✓	✓

royalties and dividends	be measured reliably.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments	<table border="1"><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	✓	✓	✓			
✓	✓	✓						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1"><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
✓	✓	✓						
Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table border="1"><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓	
Yes*	No*	N/a*						
✓	✓	✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1"><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
Yes*	No*	N/a*						
✓	✓	✓						
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table border="1"><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
✓	✓	✓						
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<table border="1"><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
	Yes*	No*	N/a*					
✓	✓	✓						
	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1"><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td>✓</td><td>✓</td></tr></table>	Yes*	No*	N/a*	✓	✓	✓
Yes*	No*	N/a*						
✓	✓	✓						

Note 3		Income				
Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	39,983	-	-	39,983	33,652
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	39,983	-	-	39,983	33,652
Charitable activities:	Charitable activities	2,905	-	-	2,905	5,446
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	2,905	-	-	2,905	5,446
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		Total	-	-	-	-
TOTAL INCOME		42,888	-	-	42,888	39,098

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
General Expenditure	23,031	-	-	23,031	12,473	-	-	12,473
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	23,031	-	-	23,031	12,473	-	-	12,473
Separate material item of expense								
Vet bills	10,145	-	-	10,145	13,618	-	-	13,618
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	10,145	-	-	10,145	13,618	-	-	13,618
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	33,176	-	-	33,176	26,091	-	-	26,091

Section C **Notes to the accounts**

Note 10 **Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
600	300
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	600	300	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
33,525	36,413
-	-
33,525	36,413

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Reserve	UR	Unrestricted general reserve	35,813	42,888	33,776	-	-	44,925
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			35,813	42,888	33,776	-	-	44,925

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes* No*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Rosina Animal Centre

**On accounts for the year
ended**

Year Ended 31st December 2024

**Charity no
(if any)**

1179650

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Peter Martin Furse

Date:

23/10/2025

Name:

Peter Martin Furse

**Relevant professional
qualification(s) or body
(if any):**

Association of Chartered Certified Accountants

Address:

1st Floor Watermill House

Chevening Road

Sevenoaks, Kent TN13 2RY

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying the majority of the page's width and height. It is intended for the user to provide details as requested in the text to the left.

ROSINA ANIMAL CENTRE

England & Wales - Charity number 1179650

Accounts

Charity reg number 1179650
Address
Meadow cottage
Maidstone road
Wrotham Heath
TN15 7SR
rosinaanimalcentre@yahoo.com
07950023286

Trustee report for Rosina Animal Centre January 23 - December 23

Objectives of the charity

Rosina Animal Centre (CIO) aims to rescue, treat, rehabilitate and rehome animals into permanent homes that have been abandoned, neglected or unwanted. We relieve animals of suffering by any means including the elderly or disabled and non rehoming animals who reside at the rescue until the end of their life.

By teaching basic animal welfare we try to give the public the means to aid animals that need help in order to minimise suffering and cruelty that still exists. We encourage the public to be hands on and to be able to build a network of support to prevent animals falling into situations that they cannot recover from. We have seen a change in the communities attitude towards animals meaning people go to greater lengths to help an animal and bring it into the rescue, people are also aware that rescues are full and so offer up their time and services in order to help.

Main objectives of the charity

We rehabilitate, treat and rehome into permanent homes, the ones that are not suited to be rehomed or require ongoing medical care will reside at the rescue until the end of their lives, we have recently partnered with trainers that can help with behavioural issues that ensures more animals can be rehomed which frees up space and funds for the charity to help others.

To encourage the public to learn about animal care and raise awareness by offering fostering or volunteering opportunities which have also had a great increase as more people are working from home so can foster for certain time periods.

By taking part in community run fundraising and social events, online networking to raise awareness is proving essential, we no longer have to actively advertise the rescue to ask for help or funds from the community as local connections and loyalties are strong.

Achievements of the charity

This year we have focused on gaining more fosters as an increase of animals has been seen, this is mostly due to financial pressures on people struggling to maintain the animals and the cost implications, mostly persons in rented accommodation and seeking longer working hours are contacting us for help. In other examples we are seeing older animals being passed onto us after elderly owners dying and once again the relatives due to work commitments or accommodation meaning they cannot take on the deceased family members animals therefore passing onto rescues.

We have been advertising for fosterers tirelessly and have reached a number that means we have a turn over of animals that can fully rely on fosterers with no concerns which means animals can be taken on by us in a quicker manner and fosterers help each other to learn the basics and tips from others that have fostered for us longer.

Fortunately we have also built up a network of smaller rescues we work with as the larger local rescues now recommend us so us and our fosterers are under more pressure but having other small rescues to help spread the burden means that together we can direct animals to the charity that can match the animals needs.

Pregnant cats are now being brought to us by other rescues and so a cattery next year will be needed due to the old one no longer being comfortable enough for long term use, advertising for help with funding is underway and is going well, we aim if funds allow to create large ponds as we are being asked to take on large fish that it seems no other local rescues take in so this is an ongoing project we hope to complete with the cattery soon.

We have also been contacted by a network of Vets that are now working closely with us locally which helps greatly as they are local and give us options for best treatment plans depending on the animals needs and the veterinarians speciality. The land we took on is running itself and proving popular, its generating an income that is supporting the rescue and requires little work or funding.

The reserves are for emergencies or unexpected issues to arise have not been needed this year which is a great relief but they will be increased as the animals we are taking in need extra medical care and with

the more unusual licensed animals that need long term care tend to have higher medical costs such as elderly Dogs and Cats and the Terrapin enclosures and safety measures

Financial review

Finances this year seem fine but we have noticed an increase in animals veterinary treatment as we are taking on elderly and animals with concerning medical issues, even though our costs are great our supporters help when asked so it means we can focus on the land based business and the domestic rehoming.

Our Trustees are not restricted to accessing funds as long as its to aid the recovery of the animals in our care, the only restricted funds are for the reserve but the funds are never depleted to this extent and will be increased next year. The income is mostly donations raised online and sales of items at events, expenditure is mainly feed, vets and maintenance of the rescue but our fundraising activities are covering these adequately. We have made changes to our stock supplies guaranteeing a lower if bought in bulk, we will carry on looking to reduce costs with careful management. We are looking into investing the reserve funds to raise extra and advice will be sought on this matter.

Governance

Our Trustees are the same and we do not feel this will change as our relationships are very good, each has their role and at regular meetings enjoy discussing new projects and allocating funds in order to achieve the goals, Nicole is helping to direct new homes to us from her local community and it helps to have a Trustee in a different location from ourselves to spread more awareness and support from businesses further away. The charity is run entirely by volunteers or unpaid staff. Trustees have all confirmed to adhere to the public benefit set out by the commission guidance when carrying out their duties.

Vicki Palmer

Rosina Animal Centre

Rosina Animal Centre		Charity No	1179650
		Company No	CE014943
Annual accounts for the period			
Period start date	01/01/2023	To	Period end date 31/12/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	33,652	-	-	33,652	24,303
Charitable activities	S02	5,446	-	-	5,446	3,839
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	39,098	-	-	39,098	28,142
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	12,473	-	-	12,473	18,115
Separate material expense item	S10	13,618	-	-	13,618	3,422
Other	S11	300	-	-	300	300
Total	S12	26,391	-	-	26,391	21,837
Net income/(expenditure) before tax for the reporting period	S13	12,707	-	-	12,707	6,305
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	12,707	-	-	12,707	6,305
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	12,707	-	-	12,707	6,305
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	12,707	-	-	12,707	6,305
Reconciliation of funds:						
Total funds brought forward	S23	23,106	-	-	23,106	16,801
Total funds carried forward	S24	35,813	-	-	35,813	23,106

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	36,413	-	-	36,413	23,406
Total current assets		B10	36,413	-	-	36,413	23,406
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	300
Net current assets/(liabilities)		B12	36,113	-	-	36,113	23,106
Total assets less current liabilities		B13	36,113	-	-	36,113	23,106
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	36,113	-	-	36,113	23,106
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	36,413	-	-	36,413	23,107
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	36,413	-	-	36,413	23,107

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓	✓	✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		✓	✓	✓
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		✓	✓	✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
		✓	✓	✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		✓	✓	✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		✓	✓	✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		✓	✓	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
		✓	✓	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
		✓	✓	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
		✓	✓	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
		✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
		✓	✓	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		✓	✓	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		✓	✓	✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓	✓	✓
Income from interest.	This is included in the accounts when receipt is probable and the amount receivable can	Yes*	No*	N/a*

royalties and dividends	be measured reliably.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	maturity date of less than 1 year are treated as current asset investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	33,652	-	-	33,652	24,303
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	33,652	-	-	33,652	24,303	
Charitable activities:	Charitable activities	5,446	-	-	5,446	3,839
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	5,446	-	-	5,446	3,839	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	39,098	-	-	39,098	28,142	

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
General Expenditure	12,473	-	-	12,473	18,115	-	-	18,115
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	12,473	-	-	12,473	18,115	-	-	18,115
Separate material item of expense								
Vet bills	13,618	-	-	13,618	3,722	-	-	3,722
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	13,618	-	-	13,618	3,722	-	-	3,722
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	26,091	-	-	26,091	21,837	-	-	21,837

Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
300	300
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	300	300	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	300	300	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
36,413	23,407
-	-
36,413	23,407



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Rosina Animal Centre

**On accounts for the year
ended**

Year Ended 31 st December 2023	Charity no (if any)	1179650
---	--------------------------------	---------

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 15/11/2024

Name: Peter Martin Furse

**Relevant professional
qualification(s) or body
(if any):**

Association of Chartered Certified Accountants

Address:

1st Floor Watermill House
Chevening Road
Sevenoaks, Kent TN13 2RY

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to provide details as requested in the text above.

ROSINA ANIMAL CENTRE

England & Wales - Charity number 1179650

Accounts

Charity reg number 1179650
Address
Meadow cottage
Maidstone road
Wrotham Heath
TN15 7SR
rosinaanimalcentre@yahoo.com
07950023286

Trustee report for Rosina Animal Centre January 22 - December 22

Objectives of the charity

Rosina Animal Centre (CIO) aims to rescue, treat, rehabilitate and rehome animals into permanent homes that have been abandoned, neglected or unwanted. We relieve animals of suffering by any means including the elderly or disabled and non rehoming animals who reside at the rescue until the end of their life.

By teaching basic animal welfare we try to give the public the means to aid animals that need help in order to minimise suffering and cruelty that still exists. We encourage the public to be hands on and to be able to build a network of support to prevent animals falling into situations that they cannot recover from. We have seen a change in the communities attitude towards animals meaning people go to greater lengths to help an animal and bring it into the rescue, people are also aware that rescues are full and so offer up their time and services in order to help.

Main objectives of the charity

We rehabilitate, treat and rehome into permanent homes, the ones that are not suited to be rehomed or require ongoing medical care will reside at the rescue until the end of their lives, we have recently partnered with trainers that can help with behavioural issues that ensures more animals can be rehomed which frees up space and funds for the charity to help others.

To encourage the public to learn about animal care and raise awareness by offering fostering or volunteering opportunities which have also had a great increase as more people are working from home so can foster for certain time periods.

By taking part in community run fundraising and social events, online networking to raise awareness is proving essential, we no longer have to actively advertise the rescue to ask for help or funds from the community as local connections and loyalties are strong.

Achievements of the charity

This year we have been inundated with more elderly/medical issues meaning our funds have been under more pressure, fortunately the income is covering these animals needs, the local community helped greatly by raising community funds for specific projects, our Vets and small stores are helping to supply the rescue with most of the feed and supplies that are needed as the community understand the harder the case is with the animals needs the greater pressure is on the rescue, we are seeing a greater effort of help from all partners. We team up with other small charities in order to ease pressure on the smaller rescues like ourselves and this helps distribute the financial burdens, transport costs and care of the animals. It also means that each rescue is called for the care of their local animals rather than having the animals to travel to the rescues which causes distress, this has worked well with the other rescues and has created a network of small mainly family run rescues that can together take on the equivalent of a large rescue, pooling the resources together also reduces vet costs substantially and the rescue animals always have a safe place to recover from injury or treatments until rehomed.

The land we took on is generating a small income which is used mainly for the rescues needs but a portion is set aside to maintain the land, reactive Dogs are allowed to use the land in return for a fee, they are also allowed to train and rescue Dogs can learn in safety, we also allow groups to use the land for events that want to support our charity, it's now running itself with no advertising and is responsible for a good portion of the rescues income, the groups that use the land understand they are helping a charities work so also divert customers and donations towards the land use and charity.

fencing for the ponies is a constant repair job and winter time we have extended the chicken area, general husbandry and maintenance is a constant.

The reserves are for emergencies or unexpected issues to arise have not been needed this year which is a great relief but they will be increased as the animals we are taking in need extra medical care and with the more unusual licensed animals that need long term care tend to have higher medical costs such as elderly Dogs and Cats and the Terrapin enclosures and safety measures

Financial review

Finances this year seem to be going well with ongoing support from donors, support from local shops and businesses and extra income streams, we also have few repairs as they have been allocated funds and repairs have been completed, apart from the Horse fencing we have few out goings this year so can focus on the land based business and the domestic rehoming.

Our Trustees are not restricted to accessing funds as long as its to aid the recovery of the animals in our care, the only restricted funds are for the reserve but the funds are never depleted to this extent and will be increased next year. The income is mostly donations raised online and sales of items at events, expenditure is mainly feed, vets and maintenance of the rescue but our fundraising activities are covering these adequately. We have made changes to our stock supplies guaranteeing a lower if bought in bulk, we will carry on looking to reduce costs with careful management. We are looking into investing the reserve funds to raise extra and advice will be sought on this matter.

Governance

Our Trustees are the same and we do not feel this will change as our relationships are very good, each has their role and at regular meetings enjoy discussing new projects and allocating funds in order to achieve the goals, Nicole has managed to set up another community effort in her local community and it helps to have a Trustee in a different location from ourselves to spread more awareness and support. The charity is run entirely by volunteers or unpaid staff. Trustees have all confirmed to adhere to the public benefit set out by the commission guidance when carrying out their duties.

Vicki Palmer

Rosina Animal Centre

Rosina Animal Centre	Charity No	1179650	
	Company No	CE014943	
Annual accounts for the period			
Period start date	01/01/2022	To	Period end date 31/12/2022

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	24,303	-	-	24,303	19,215
Charitable activities	S02	3,839	-	-	3,839	8,412
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	28,142	-	-	28,142	27,627
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	18,115	-	-	18,115	20,034
Separate material expense item	S10	3,422	-	-	3,422	4,091
Other	S11	300	-	-	300	300
Total	S12	21,837	-	-	21,837	24,425
Net income/(expenditure) before tax for the reporting period	S13	6,305	-	-	6,305	3,202
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	6,305	-	-	6,305	3,202
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	6,305	-	-	6,305	3,202
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	6,305	-	-	6,305	3,202
Reconciliation of funds:						
Total funds brought forward	S23	16,801	-	-	16,801	13,599
Total funds carried forward	S24	23,106	-	-	23,106	16,801



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Rosina Animal Centre

On accounts for the year
ended

Year Ended 31st December 2022

Charity no
(if any)

1179650

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

P M Furse

Date:

23/02/2024

Name:

Peter Martin Furse

Relevant professional
qualification(s) or body
(if any):

Association of Chartered Certified Accountants

Address:

1st Floor Watermill House

Chevening Road

Sevenoaks, Kent TN13 2RY

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

ROSINA ANIMAL CENTRE

England & Wales - Charity number 1179650

Accounts

Charity reg number Address
1179650 Meadow cottage
Maidstone road
Wrotham Heath
TN15 7SR rosinaanimalcentre@yahoo.com
07950023286

Chair

Trustee report for Rosina Animal Centre January 21 - December 21

Rosina Animal Centre (CIO) aims to rescue, treat, rehabilitate and rehome animals into permanent homes that have been abandoned, neglected or unwanted. We relieve animals of suffering by any means including the elderly or disabled and non rehoming animals who reside at the rescue until the end of their life.

By teaching basic animal welfare we try to give the public the means to aid animals that need help in order to minimise suffering and cruelty that still exists. We encourage the public to be hands on and to be able to build a network of support to prevent animals falling into situations that they cannot recover from. We team up with other small charities in order to ease pressure on the smaller rescues like ourselves and this helps distribute the financial burdens, transport costs and care of the animals. It also means that each rescue is called for the care of their local animals rather than having the animals to travel to the rescues which causes distress.

We rehabilitate, treat and rehome into permanent homes, the ones that are not suited to be rehomed or require ongoing medical care will reside at the rescue until the end of their lives.

To encourage the public to learn about animal care and raise awareness by offering fostering or volunteering opportunities.

By taking part in community run fundraising and social events, online networking to raise awareness is proving essential.

Achievements\Performance

This year we repaired most animal housing, set up heating mats, put up more sheds for poultry, created a Tortoise area and took on some land in order to raise funds for the rescue for future years rather than solely relying on donations, the local community helped greatly by raising community funds for specific projects, our Vets and small stores are helping to supply the rescue with most of the feed and supplies that are needed.

The land we took on is generating a small income which is used mainly for the rescues needs but a small portion is set aside to maintain the land, reactive Dogs are allowed to use the land in return for a fee, they are also allowed to train and rescue Dogs can learn in safety, we also allow small scale camping, foraging events and small gatherings which is popular with naturalists.

The online platforms have greatly exceeded our expectations in meeting up with other charities, fosterers and volunteers. Businesses are also becoming aware that helping charities can become a part of their business and their employees are eager to help where they can knowing the funds or volunteering is again local or community based with larger businesses setting up donations throughout the year or sending a large donation at the end of the year.

Next year is considered to bring more funding as businesses want to partner up and help out with more regular donations and we can focus more on the enclosures being properly set up for the animals coming in now they are in good condition to provide comfort whilst they are in our care.

The reserves are for emergencies or unexpected issues to arise have not been needed this year which is a great relief but they will be increased as the animals we are taking in need extra medical care and with the more unusual licensed animals that need long term care tend to have higher medical costs such as elderly Dogs and Cats and the Terrapin enclosures and safety measures we have set up a new income revenue through the land based business which is doing well.

Financial review

Finances this year seem to be going well with ongoing support from donors, support from local shops and businesses and extra income streams, we also have few repairs as they have been allocated funds and repairs have been completed, apart from the Horse fencing we have few out goings this year so can focus on the land based business and the domestic rehoming.

Our Trustees are not restricted to accessing funds as long as its to aid the recovery of the animals in our care, the only restricted funds are for the reserve but the funds are never depleted to this extent and will be increased next year. The income is mostly donations raised online and sales of items at events, expenditure is mainly feed, vets and maintenance of the rescue but our fundraising activities are covering these adequately.

We thought this year would be difficult with the pandemic continuing but the support was amazing so we are looking forward to different projects next year that will take us in a new direction into conservation and protected species so the funding aspect will become very important as conservation costs a lot but does not always raise funds so again other revenues will need to be developed to sustain us into future years.

Governance

Our Trustees are the same and we do not feel this will change as our relationships are very good, each has their role and at regular meetings enjoy discussing new projects and allocating funds in order to

achieve the goals, Nicole in particular has a lot of contacts with local Vets that send potential homes to us and manages to get the Vets to hold fundraising events.
We had talks with people about becoming a volunteer and to eventually become a trustee but they lack the time and consistency needed to take on these responsibilities. The Trustees will all have input in a new Trustee ever being considered, the Trustees have all confirmed to adhere to the public benefit set out by the commission guidance when carrying out their duties.

Vicki Palmer
Rosina Animal Centre

Rosina Animal Centre		Charity No	1179650	
		Company No	CE014943	
Annual accounts for the period				
Period start date	1/1/2021	To	Period end date	12/31/2021

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	19,215	-	-	19,215	14,297
Charitable activities	S02	8,412	-	-	8,412	6,128
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	27,627	-	-	27,627	20,425
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	20,034	-	-	20,034	9,660
Separate material expense item	S10	4,091	-	-	4,091	1,979
Other	S11	300	-	-	300	-
Total	S12	24,425	-	-	24,425	11,639
Net income/(expenditure) before tax for the reporting period						
	S13	3,202	-	-	3,202	8,786
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	3,202	-	-	3,202	8,786
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	3,202	-	-	3,202	8,786
Transfers between funds						
	S18	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds						
	S22	3,202	-	-	3,202	8,786
Reconciliation of funds:						
Total funds brought forward	S23	13,599	-	-	13,599	4,813
Total funds carried forward	S24	16,801	-	-	16,801	13,599

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	17,101	-	-	17,101	13,599
Total current assets		B10	17,101	-	-	17,101	13,599
Creditors: amounts falling due within one year	(Note 20)	B11	300	-	-	300	-
Net current assets/(liabilities)		B12	16,801	-	-	16,801	13,599
Total assets less current liabilities		B13	16,801	-	-	16,801	13,599
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	16,801	-	-	16,801	13,599
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	16,801	-	-	16,801	13,599
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	16,801	-	-	16,801	13,599

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
K.BRIGDEN	10/29/2022

Signature of director authenticating accounts being sent to
Companies House

V.PALMER	10/29/2022
----------	-------------------

Signature	Date dd/mm/yyyy
	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention and at fair value less transaction value unless otherwise stated in the relevant note(s).

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice (SORP) for Charities, 2019, and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2018 edition)
- and with*

✓

 the Financial Reporting Standard applicable in Ireland (FRS 102)
- and with the Charities Act 2011.

Accounts

convention with items recognised at cost or (s) to these accounts.

Practice: Accounting and Reporting by Charities
in accordance with the Financial Reporting Standard applicable
(FRS 102) issued on 16 July 2014

applicable in the United Kingdom and Republic of

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*



Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*



Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*



In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*



Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*



Government grants

The charity has received government grants in the reporting period

Yes*



Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*



Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*



Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*



The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*



Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*



Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*



Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*



Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*



Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*



Support costs

The charity has incurred expenditure on support costs.

Yes*



Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*



Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* <input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* <input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* <input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes* <input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* <input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES		
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* <input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes* <input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* <input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* <input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* <input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes* <input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* <input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* <input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* <input checked="" type="checkbox"/>
2.4 ASSETS		
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>
	They are valued at cost.	Yes* <input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 14.	<input type="checkbox"/>
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* <input checked="" type="checkbox"/>
Heritage assets	They are valued at cost.	Yes* <input checked="" type="checkbox"/>
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* <input checked="" type="checkbox"/>
Investments	They are valued at cost.	Yes* <input checked="" type="checkbox"/>
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be	Yes* <input checked="" type="checkbox"/>

	end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* <input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes* <input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes* <input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* <input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* <input checked="" type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes* <input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes* <input checked="" type="checkbox"/>

cont)

No*	N/a*
✓	✓

No*	N/a*
✓	✓

No*	N/a*
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No* N/a*

✓	✓
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No* N/a*

✓	✓
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No* N/a*

✓	✓
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Note 3	Income	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
						£	£
Donations and legacies:		Donations and gifts	19,215	-	-	19,215	14,297
		Gift Aid	-	-	-	-	-
		Legacies	-	-	-	-	-
		General grants provided by government/other charities	-	-	-	-	-
		Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
		Donated goods, facilities and services	-	-	-	-	-
		Other	-	-	-	-	-
	Total		19,215	-	-	19,215	14,297
Charitable activities:		Charitable activities	8,412	-	-	8,412	6,128
			-	-	-	-	-
			-	-	-	-	-
		Other	-	-	-	-	-
	Total		8,412	-	-	8,412	6,128
Other trading activities:			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
		Other	-	-	-	-	-
	Total		-	-	-	-	
Income from investments:		Interest income	-	-	-	-	-
		Dividend income	-	-	-	-	-
		Rental and leasing income	-	-	-	-	-
		Other	-	-	-	-	-
	Total		-	-	-	-	
Separate material item of income			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
		Total		-	-	-	-
Other:		Conversion of endowment funds into income	-	-	-	-	-
		Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
		Gain on disposal of a programme related investment	-	-	-	-	-
		Royalties from the exploitation of intellectual property rights	-	-	-	-	-
		Other	-	-	-	-	-
	Total		-	-	-	-	
TOTAL INCOME			27,627	-	-	27,627	20,425



Note 6

Expenditure

Analysis	This year				Last	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds
Expenditure on raising funds:	£					
Incurred seeking donations	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-
Expenditure on charitable activities:						
	-	-	-	-	-	-
General Expenditure	20,034	-	-	20,034	9,660	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	20,034	-	-	20,034	9,660	-
Separate material item of expense						
Vet bills	4,091	-	-	4,091	1,979	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	4,091	-	-	4,091	1,979	-
Other						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-

TOTAL EXPENDITURE

24,125	-	-	24,125	11,639	-
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-	11,639
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Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £
300
-
-
-

Last year £
-
-
-
-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year
	This year £	Last year £	This year £
Accruals for grants payable	-	-	-
Bank loans and overdrafts	-	-	-
Trade creditors	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-
Accruals and deferred income	300	-	-
Taxation and social security	-	-	-
Other creditors	-	-	-
Total	300	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

	This year £
Balance at the start of the reporting period	-
Amounts added in current period	-
Amounts released to income from previous periods	-
Balance at the end of the reporting period	-

(cont)

**falling due
than one year**

Last year £
-
-
-
-
-
-
-
-
-

year

Last year £
-
-
-
-

Section C**Notes to the accounts****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £
-
-
17,101
-
17,101

(cont)

Last year £
-
-
13,599
-
13,599



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Rosina Animal Centre

On accounts for the year ended

Year Ended 31st December 2021

Charity no (if any)

1179650

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

[Signature box]

Date:

28/10/2022

Name:

Peter Martin Furse

Relevant professional

Association of Chartered Certified Accountants

**qualification(s) or
body (if any):**

--

Address:

1st Floor Watermill House

Chevening Road

Sevenoaks, Kent TN13 2RY

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for providing details of items to be disclosed]

ROSINA ANIMAL CENTRE

England & Wales - Charity number 1179650

Accounts

Charity reg number Address
1179650 Meadow cottage
Maidstone road
Wrotham Heath
TN15 7SR rosinaanimalcentre@yahoo.com
07950023286

Chair

Trustee report for Rosina Animal Centre January 20 - December 21

Rosina Animal Centre (CIO) aims to rescue, treat, rehabilitate and rehome animals into permanent homes that have been abandoned, neglected or unwanted. We relieve animals of suffering by any means including the elderly or disabled and non rehoming animals who reside at the rescue until the end of their life.

By teaching basic animal welfare we try to give the public the means to aid animals that need help in order to minimise suffering and cruelty that still exists. We encourage the public to be hands on and to be able to build a network of support to prevent animals falling into situations that they cannot recover from. We team up with other small charities in order to ease pressure on the smaller rescues like ourselves and this helps distribute the financial burdens, transport costs and care of the animals. It also means that each rescue is called for the care of their local animals rather than having the animals to travel to the rescues which causes distress.

We rehabilitate, treat and rehome into permanent homes, the ones that are not suited to be rehomed or require ongoing medical care will reside at the rescue until the end of their lives. To encourage the public to learn about animal care and raise awareness by offering fostering or volunteering opportunities.

By taking part in community run fundraising and social events, online networking to raise awareness is proving essential.

Achievements\Performance

This year we repaired most animal housing, set up heating mats, put up more sheds for poultry , created a Tortoise area and took on some land in order to raise funds for the rescue for future years rather than solely relying on donations, the local community helped greatly by raising community funds for specific projects, our Vets and small stores are helping to supply the rescue with most of the feed and supplies that are needed.

The land we took on is generating a small income which is used mainly for the rescues needs but a small portion is set aside to maintain the land, reactive Dogs are allowed to use the land in return for a fee, they are also allowed to train and rescue Dogs can learn in safety, we also allow small scale camping, foraging events and small gatherings which is popular with naturalists.

The online platforms have greatly exceeded our expectations in meeting up with other charities, fosterers and volunteers. Businesses are also becoming aware that helping charities can become a part of their business and their employees are eager to help where they can knowing the funds or volunteering is again local or community based with larger businesses setting up donations throughout the year or sending a large donation at the end of the year.

Next year is considered to bring more funding as businesses want to partner up and help out with more regular donations and we can focus more on the enclosures being properly set up for the animals coming in now they are in good condition to provide comfort whilst they are in our care. The reserves are for emergencies or unexpected issues to arise have not been needed this year which is a great relief but they will be increased as the animals we are taking in need extra medical care and with the more unusual licensed animals that need long term care tend to have higher medical costs such as elderly Dogs and Cats and the Terrapin enclosures and safety measures we have set up a new income revenue through the land based business which is doing well.

Financial review

Finances this year seem to be going well with ongoing support from donors, support from local shops and businesses and extra income streams, we also have few repairs as they have been allocated funds and repairs have been completed, apart from the Horse fencing we have few out goings this year so can focus on the land based business and the domestic rehoming.

Our Trustees are not restricted to accessing funds as long as its to aid the recovery of the animals in our care, the only restricted funds are for the reserve but the funds are never depleted to this extent and will be increased next year. The income is mostly donations raised online and sales of items at events, expenditure is mainly feed, vets and maintenance of the rescue but our fundraising activities are covering these adequately.

We thought this year would be difficult with the pandemic continuing but the support was amazing so we are looking forward to different projects next year that will take us in a new direction into conservation and protected species so the funding aspect will become very important as conservation costs a lot but does not always raise funds so again other revenues will need to be developed to sustain us into future years.

Governance

Our Trustees are the same and we do not feel this will change as our relationships are very good, each has their role and at regular meetings enjoy discussing new projects and allocating funds in order to achieve the goals, Nicole in particular has a lot of contacts with local Vets that send potential homes to us and manages to get the Vets to hold fundraising events.

We had talks with people about becoming a volunteer and to eventually become a trustee but they lack the time and consistency needed to take on these responsibilities. The Trustees will all have input in a new Trustee ever being considered, the Trustees have all confirmed to adhere to the public benefit set out by the commission guidance when carrying out their duties.

Vicki Palmer

Rosina Animal Centre