

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 | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|--|---------------|--------------------|-------------------------|-----------------|-------------|------------------|
|  |               | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04    | £<br>F05         |
| <b>Income (Note 3)</b>   |               |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>   |               |                    |                         |                 |             |                  |
| 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           | -                  | -                       | -               | -           | -                |
| <b>Total</b>   | S07           | 39,098             | -                       | -               | 39,098      | 28,142           |
| <b>Expenditure (Notes 6)</b>   |               |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>   |               |                    |                         |                 |             |                  |
| 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              |
| <b>Total</b>   | S12           | 26,391             | -                       | -               | 26,391      | 21,837           |
| <b>Net income/(expenditure) before tax for the reporting period</b>        | S13           | 12,707             | -                       | -               | 12,707      | 6,305            |
| Tax payable  | S14           | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) after tax before investment gains/(losses)</b> | S15           | 12,707             | -                       | -               | 12,707      | 6,305            |
| Net gains/(losses) on investments  | S16           | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure)</b>  | S17           | 12,707             | -                       | -               | 12,707      | 6,305            |
| <b>Extraordinary items</b>   | S18           | -                  | -                       | -               | -           | -                |
| <b>Transfers between funds</b>   | S19           | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                    |               |                    |                         |                 |             |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use  | S20           | -                  | -                       | -               | -           | -                |
| Other gains/(losses)   | S21           | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>   | S22           | 12,707             | -                       | -               | 12,707      | 6,305            |
| <b>Reconciliation of funds:</b>  |               |                    |                         |                 |             |                  |
| Total funds brought forward  | S23           | 23,106             | -                       | -               | 23,106      | 16,801           |
| <b>Total funds carried forward</b>   | S24           | 35,813             | -                       | -               | 35,813      | 23,106           |



**Section B Balance sheet**

|   |     | Guidance Note | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---|-----|---------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>   |     |               |                                |                                     |                             |                             |                             |
| Intangible assets (Note 15)                                     | B01 |               | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets (Note 14)                                       | B02 |               | -                              | -                                   | -                           | -                           | -                           |
| Heritage assets (Note 16)                                       | B03 |               | -                              | -                                   | -                           | -                           | -                           |
| Investments (Note 17)   | B04 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                                       | B05 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Current assets</b>   |     |               |                                |                                     |                             |                             |                             |
| 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                      |
| <b>Total current assets</b>                                     | B10 |               | 36,413                         | -                                   | -                           | 36,413                      | 23,406                      |
| <b>Creditors: amounts falling due within one year (Note 20)</b> | B11 |               | 300                            | -                                   | -                           | 300                         | 300                         |
| <b>Net current assets/(liabilities)</b>                         | B12 |               | 36,113                         | -                                   | -                           | 36,113                      | 23,106                      |
| <b>Total assets less current liabilities</b>                    | B13 |               | 36,113                         | -                                   | -                           | 36,113                      | 23,106                      |
| <b>Creditors: amounts falling due after one year (Note 20)</b>  | B14 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Provisions for liabilities</b>                               | B15 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                          | B16 |               | 36,113                         | -                                   | -                           | 36,113                      | 23,106                      |
| <b>Funds of the Charity</b>                                     |     |               |                                |                                     |                             |                             |                             |
| 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 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Total funds</b>  | 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<br>dd/mm/yyyy |
|------------|--------------------------------|
|            |                                |
|            |                                |

Signature of director authenticating accounts being sent to Companies House

| Signature | Date<br>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**

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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Government grants**

The charity has received government grants in the reporting period

| Yes*                     | No*                      | N/a*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

| Yes*                                | No*                      | N/a*                     |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Support costs**

The charity has incurred expenditure on support costs.

| Yes*                     | No*                      | N/a*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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*                                |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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.   |      |     | ✓    |
| 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.  | Yes* | No* | N/a* |
|   |   |      |     | ✓    |
| 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* |
|   |   |      |     | ✓    |
| 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* |
|   |   |      |     | ✓    |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>        |   |      |     |      |
| 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* |
|   |   | ✓    |     |      |
| 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.  | Yes* | No* | N/a* |
|   |   |      |     | ✓    |
| 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* |
|   |   |      |     | ✓    |
| 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* |
|   |   |      |     | ✓    |
| Redundancy cost                               | The charity made no redundancy payments during the reporting period.  | Yes* | No* | N/a* |
|   |   | ✓    |     |      |
| Deferred income                               | No material item of deferred income has been included in the accounts.  | Yes* | No* | N/a* |
|   |   | ✓    |     |      |
| Creditors                                     | The charity has creditors which are measured at settlement amounts less any trade discounts   | Yes* | No* | N/a* |
|   |   | ✓    |     |      |
| 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* |
|   |   | ✓    |     |      |
| 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* |
|   |   |      |     | ✓    |
| <b>2.4 ASSETS</b>                             |   |      |     |      |
| 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* |
|   |   |      |     | ✓    |
|   | 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* |
|   |   |      |     | ✓    |
|   | They are valued at cost.  | Yes* | No* | N/a* |
|   |   |      |     | ✓    |
| 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* |
|   |   |      |     | ✓    |
|   | They are valued at cost.  | Yes* | No* | N/a* |
|   |   |      |     | ✓    |
| 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* |
|   |   |      |     | ✓    |
|   | 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   | <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 type="checkbox"/> | <input 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 type="checkbox"/> | <input 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 type="checkbox"/> | <input 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 type="checkbox"/> | <input 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 type="checkbox"/> | <input 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## Note 3

## Income

| Analysis of income                      |  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|---|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| <b>Donations and legacies:</b>          | 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  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |  | <b>33,652</b>      | <b>-</b>                | <b>-</b>        | <b>33,652</b>    | <b>24,303</b>   |
| <b>Charitable activities:</b>           | Charitable activities  | 5,446              | -                       | -               | 5,446            | 3,839           |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |  | <b>5,446</b>       | <b>-</b>                | <b>-</b>        | <b>5,446</b>     | <b>3,839</b>    |
| <b>Other trading activities:</b>        |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>Income from investments:</b>         | Interest income  | -                  | -                       | -               | -                | -               |
|   | Dividend income  | -                  | -                       | -               | -                | -               |
|   | Rental and leasing income  | -                  | -                       | -               | -                | -               |
|   | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>Separate material item of income</b> |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
|   |  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                            |  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>Other:</b>                           | 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  | -                  | -                       | -               | -                | -               |
|   | <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>TOTAL INCOME</b>                     |  | <b>39,098</b>      | <b>-</b>                | <b>-</b>        | <b>39,098</b>    | <b>28,142</b>   |



## 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 |
|   |                    |                         |                 | £           |                    |                         |                 | £           |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |             |                    |                         |                 |             |
| 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               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| General Expenditure   | 12,473             | -                       | -               | 12,473      | 18,115             | -                       | -               | 18,115      |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | 12,473             | -                       | -               | 12,473      | 18,115             | -                       | -               | 18,115      |
| <b>Separate material item of expense</b>                                |                    |                         |                 |             |                    |                         |                 |             |
| Vet bills   | 13,618             | -                       | -               | 13,618      | 3,722              | -                       | -               | 3,722       |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>  | 13,618             | -                       | -               | 13,618      | 3,722              | -                       | -               | 3,722       |
| <b>Other</b>  |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total other expenditure</b>  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>TOTAL EXPENDITURE</b>  | 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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| 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<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| 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  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>300</b>                          | <b>300</b>     | <b>-</b>                                     | <b>-</b>       |

**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<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| 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<sup>st</sup> 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:

*P. Furse*

Date:

15/11/2024

Name:

Peter Martin Furse

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

Association of Chartered Certified Accountants

Address:

1<sup>st</sup> 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.**