

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT, ASHFORD, TENTERDEN AND DISTRICT BRANCH

England & Wales · Charity number 208111

Details

Other names	RSPCA KENT-ASHFORD AND DISTRICT BRANCH, RSPCA KENT-ASHFORD TENTERDEN AND DISTRICT BRANCH, RSPCA KENT, ASHFORD, TENTERDEN AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1962-09-22
Register	View on the Charity Commission register

Contact

Address	34 Station Road Ashford Kent TN23 1PH
Phone	01233641189
Email	branch@rspca-ashforddistrict.org.uk
Website	www.rspca-ashforddistrict.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Animal rescue, care and rehoming.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** ASHFORD AND DISTRICT.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£268,816	£250,151	-	-
2023-12-31	£231,907	£226,925	-	-
2022-12-31	£138,518	£214,795	-	-
2021-12-31	£128,221	£192,589	-	-
2020-12-31	£170,836	£181,878	-	-

Trustees

Name	Role	Appointed
Gary Edward Hoad		2020-01-29
Karen Levent Farnell		2023-09-13
Lucy Anne Dammous		2024-02-28
Nicholas Peter Andrew Vickers		2024-07-08
SALLY MOIR		
samantha Bird		2025-01-29
tanya rogers		2023-09-13

Accounts

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Unaudited Financial Statements

31 December 2024

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Financial Statements

Year ended 31 December 2024

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

S C Stoker	(Resigned 1 September 2024)
G E Hoad	
L A Kendall	(Resigned 1 September 2024)
S Moir	
I Brant	(Resigned 11 June 2024)
L A Dammous	(Appointed 28 February 2024)
T Rogers	
K Farnell	
N P A Vickers	(Appointed 8 July 2024)

Independent examiner	Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main Activities

The main activities of the charity during 2024 were:

- Running the Ashford Garden Cattery with the associated income, including our sponsorship scheme
- Running the charity shop in Willesborough, Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local and regional RSPCA Inspectorate
- Supporting and working with the other RSPCA branches
- Supporting communities within our branch areas, including the pet food bank

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The Ashford & District Branch is an independent charity which must entirely cover its operational costs from the income we raise, and we can only continue to operate through the generosity of our local businesses and residents. Our staff, volunteers, donors, sponsors, animal centre and charity shop visitors, members of the public who attend our events, our suppliers, and the RSPCA network, continue to work together so that we can help animals in need in our area – for which we are very thankful.

Animal Centre Activities

Our achievements in 2024 are as follows (with 2023 figures in brackets):

- We took in 225 cats (244 in 2023) and rehomed 234 cats (244)
- We neutered 153 cats (131) including 121 owned by members of the public (24)
- We neutered 2 public-owned rabbits and 1 rat through our welfare assistance scheme
- We microchipped 149 animals (98) and ran microchipping events which chipped 200 cats owned by members of the public (3)
- We provided help with veterinary care through our Welfare Assistance Scheme for 29 animals (24)

We would like to thank all those who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the funding assistance during the year and other organisations who continue to support our work. Lastly, we would like to thank the public for their ongoing support of the charity. Our work would not be possible without them, and we continue to be humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Branch Charity Shop (est.2003)

In 2024 we generated a total of £64,730 from our Willesborough charity shop takings, which is the largest single source of income for the year and makes up approximately 24% of our total income. The shop sales grew by 17% compared to 2023 takings (£55,274), and by a staggering 70% on 2022 figures (£38,161). We cannot emphasise enough how important the shop is to our charity operation, and this vital income stream is simply essential to our sustainability. We sincerely thank the volunteers who run the shop and to all the local residents who donate and shop there.

Fundraising, Donations and Membership

We continue to utilise social media to appeal for fundraising, alongside our very popular and well-attended face-to-face events. Total money raised from our fundraising events during the year was £7,351, which was a slight reduction on the £8,202 raised in 2023 (£6,257 in 2022). One-off donations amounted to £9,916, which is significantly lower than 2023's figure of £27,096, which included a £20,000 donation from Battersea, but was up compared to 2022's figure of £8,034. We also continue to receive the RSPCA Door to Door income, which during 2024 amounted to £21,816, which is again lower than 2023 figures of £23,094 (and £23,218 in 2022). Our membership is similarly reducing in number with 43 branch members in 2024 compared to 50 members in 2023. We are actively working to buck this trend for 2025 and are running numerous campaigns to increase both fundraising and membership numbers. We consider these falls a likely impact of the ongoing cost-of-living crisis, which forced the public to reduce spending in the face of rocketing bills. Regardless, we would like to thank everyone who has responded so generously to our appeals and to the members of staff and the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always, it is much appreciated and every penny counts.

Managing our Investments

During 2024 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. Despite this, we continued to see our portfolio shrink and we will be reassessing our strategy for this money in 2025. The year-end investment portfolio sat at £108,563 in 2024, compared to £110,214 in 2023, and £112,769 in 2022.

Supporting the local RSPCA Inspectors and Animal Welfare Officers

As with previous years we continued to support the work of regional and national RSPCA Inspectors and Animal Welfare Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2024 we supported the resolution of a multi-cat household in New Romney, where over 30 cats were removed and the majority finding sanctuary at our cattery, all of whom have subsequently been placed in loving homes.

FINANCIAL REVIEW

In 2024 we generated total income of £268,816 with the largest single source of income (approx. 24%) from the Willesborough charity shop takings. Total expenditure in 2024 was £250,151, with staff costs making up approx. 54% of this total. We are a people business, and our dedicated team is critical to a professional and caring environment for the animals in our care. The next most significant cost is our vet bills which accounted for approx. 15% in 2024, with the balance taken up with running costs of the cattery and shop, including utility bills and shop rent. Overall, we are delighted to have ended up with a surplus of £17,014.

The income for 2024 of £268,816 was an increase on 2023 of £231,907 (£138,518 in 2022), which is extremely positive and represents the second consecutive year of making a surplus, following 6 years of annual losses. However, this surplus is largely thanks to the shop, which was our biggest source of income in 2024, as well as a significant uplift in grant income. All other significant income sources

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

shrank compared to the previous year:

- shop takings of £64,730 compared to £55,274 in 2023
- cattery charges and rehoming fees of £51,218 - slightly down from £51,936 in 2023
- RSPCA grants of £40,101 compared to £13,500 in 2023
- fundraising of £29,167 compared to £31,296 in 2023
- donations of £41,480 compared to £27,096 in 2023
- bequests and legacies of £7,500 – a significant drop from £39,828 2023.
- We also received restricted income in the period of £22,559 which was not received last year.

Total expenditure for the year amounted to £250,151 compared to £226,925 in 2023, and £214,795 in 2022.

This resulted in a surplus for the year of £17,014 compared to a surplus of £2,472 in 2023, and a deficit of £78,160 in 2022.

The board of trustees continually reviews the finances of the charity during formal as well as regular informal meetings with staff. Board meetings are held 11 times a year as a matter of course with several additional meetings held to discuss strategic and operational issues.

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £121,000 and £182,000 (£113,000 and £170,000 in 2023), as unrestricted reserves. The current unrestricted reserves of the charity at 31 December 2024 amounted to £63,473 (£49,969 in 2023). In addition to this, the charity holds investments of £108,563 (£110,214 in 2023). The total of these (£172,036) is approximately 8.5 months of average general expenditure. If operations should drastically reduce at the cattery or expenses drastically increase, this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis. Funds relating to fixed assets and investments at 31 December 2024 amounted to £409,889 (£421,062 in 2023). Total charity capital and reserves amounted to £488,045, similar to the previous year - £471,031 in 2023.

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees, and, in accordance with Charity Commission guidance, the Trustees continue to use an Investment Manager and accordingly rely on the advice provided. Due to the nature of the investments held and the fees associated, we have seen a reduction in the value of the holdings over recent years. It is for this reason that the Board intends to reassess this investment with the potential to disinvest and redirect to a more accessible and fee-free savings product.

Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area. We believe that the risks facing the charity have remained consistent with previous years in the main, including:

- Loss of skills and experience of staff, volunteers and trustees
- Loss of income as a result of the difficult economic climate

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

- Increased expenditure as a result of rising costs
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

Pension Liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the Future

The Trustees plans for the next 12 months are:

- Recruit more volunteers to support the charity, particularly to support sickness and holiday cover in the charity shop with a view to maximising shop income
- Review the charity shop strategy, especially in relation to opening hours
- Develop strategies to increase sponsorship and legacies
- Develop strategies to increase fundraising
- Develop strategies to increase grant funding
- Increase impact on animal welfare by launching a small animal centre and start a local schools education and awareness programme
- Continue to work on governance and administration structures, as well as staffing structures
- Implement a new Charitable Incorporated Organisation (CIO) structure for the charity

Going Concern

We are satisfied, based on past results, that we are robust as a stand-alone organisation and, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009. The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

K L Farnell (Chair)
 N P A Vickers (Treasurer) (Appointed 8 July 2024)
 S Moir (Secretary)
 G E Hoad
 T Rodgers
 L Dammous (was Kemp; appointed 28th February 2024)
 S Bird (Appointed 29 January 2025)

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

S C Stoker (Resigned 1 September 2024)
L A Kendall (Resigned 1 September 2024)
I Brant (Resigned 11 June 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2024, and we believe we have a good range of experience on the current Board. However, given the risk of losing a member of the Board at any time, we have a rolling recruitment policy and continue to undertake regular trustee skills audits to ensure we have an appropriate and effective team in place. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees' annual report was approved on 25 June 2025 and signed on behalf of the board of trustees by:



K L Farnell
Trustee



N P A Vickers
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Mr Andrew Collyer ACA
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN
25 June 2025

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Activities

Year ended 31 December 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	89,576	—	89,576	80,585
Charitable activities	5	51,218	22,559	73,777	56,480
Other trading activities	6	97,120	—	97,120	87,880
Investment income	7	8,343	—	8,343	6,962
Total income		<u>246,257</u>	<u>22,559</u>	<u>268,816</u>	<u>231,907</u>
Expenditure					
Expenditure on charitable activities	8,9	243,108	7,876	250,984	226,925
Other expenditure	11	(833)	—	(833)	—
Total expenditure		<u>242,275</u>	<u>7,876</u>	<u>250,151</u>	<u>226,925</u>
Net losses/(gains) on Investments	12	1,651	—	1,651	2,555
Net income and net movement in funds		<u>2,331</u>	<u>14,683</u>	<u>17,014</u>	<u>2,427</u>
Reconciliation of funds					
Total funds brought forward		471,031	—	471,031	468,604
Total funds carried forward		<u>473,362</u>	<u>14,683</u>	<u>488,045</u>	<u>471,031</u>

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

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		301,326	310,848
Investments	18		108,563	110,214
			<u>409,889</u>	<u>421,062</u>
Current assets				
Debtors	19	19,596		12,584
Cash at bank and in hand		69,833		60,805
		<u>89,429</u>		<u>73,389</u>
Creditors: amounts falling due within one year	20	<u>25,956</u>		<u>23,420</u>
Net current assets			<u>63,473</u>	<u>49,969</u>
Total assets less current liabilities			<u>473,362</u>	<u>471,031</u>
Net assets			<u><u>473,362</u></u>	<u><u>471,031</u></u>
Funds of the charity				
Restricted funds			14,683	—
Unrestricted funds			<u>458,679</u>	<u>471,031</u>
Total charity funds	22		<u><u>473,362</u></u>	<u><u>471,031</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 25 June 2025, and are signed on behalf of the board by:

Karen Farnell

K L Farnell
Trustee

Nick Vickers

N P A Vickers
Trustee

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. All of these have been subject to the impact of COVID-19 and as such we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we expect door-to-door grant to drop off as we go forward.

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2022 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop; - Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred; - Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Membership subscriptions	495	495	161	161
Donations	41,480	41,480	27,096	27,096
Bequests and legacies	7,500	7,500	39,828	39,828
Grants				
RSPCA Grant	40,101	40,101	13,500	13,500
	<u>89,576</u>	<u>89,576</u>	<u>80,585</u>	<u>80,585</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cattery	51,218	–	51,218
Safe Haven	–	–	–
Neutering, welfare and animal buildings	–	22,559	22,559
	<u>51,218</u>	<u>22,559</u>	<u>73,777</u>

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cattery	51,936	—	51,936
Safe Haven	4,544	—	4,544
Neutering, welfare and animal buildings	—	—	—
	<u>56,480</u>	<u>—</u>	<u>56,480</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop takings	64,730	64,730	55,274	55,274
Fundraising events	7,351	7,351	8,202	8,202
RSPCA Door to Door	21,816	21,816	23,094	23,094
Other	3,223	3,223	1,310	1,310
	<u>97,120</u>	<u>97,120</u>	<u>87,880</u>	<u>87,880</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from other investments	<u>8,343</u>	<u>8,343</u>	<u>6,962</u>	<u>6,962</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Shop	6,846	—	6,846
Cattery	62,020	—	62,020
Other	473	7,876	8,349
Support costs	173,769	—	173,769
	<u>243,108</u>	<u>7,876</u>	<u>250,984</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Shop	6,771	—	6,771
Cattery	51,745	—	51,745
Other	568	—	568
Support costs	167,841	—	167,841
	<u>226,925</u>	<u>—</u>	<u>226,925</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Shop	6,846	5,542	12,388	10,781
Cattery	62,020	156,764	218,784	205,329
Other	473	5,959	6,432	6,966
Governance costs	—	5,504	5,504	3,849
	<u>69,339</u>	<u>173,769</u>	<u>243,108</u>	<u>226,925</u>

10. Analysis of support costs

	Shop	Cattery	Other	Total 2024	Total 2023
	£	£	£	£	£
Staff costs	—	135,284	—	135,284	129,973
Rates, water and sewerage	2,833	4,764	—	7,597	6,765
Light and heat	1,589	7,518	—	9,107	9,591
Motor expenses	—	—	1,588	1,588	1,911
Telephone	1,021	1,003	—	2,024	1,757
Insurance	—	1,182	—	1,182	817
Legal and professional fees	—	—	1,542	1,542	1,567
Other office costs	99	7,013	2,829	9,941	11,611
Governance costs	—	—	5,504	5,504	3,849
	<u>5,542</u>	<u>156,764</u>	<u>11,463</u>	<u>173,769</u>	<u>167,841</u>

11. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	(833)	(833)	—	—

12. Net losses/(gains) on investments

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gains/(losses) on other investment assets	(1,651)	(1,651)	(2,555)	(2,555)

13. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	9,522	9,788
Gains on disposal of tangible fixed assets	<u>(833)</u>	<u>—</u>

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,950</u>	<u>1,850</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	129,017	124,841
Social security costs	4,436	3,485
Employer contributions to pension plans	1,831	1,647
	<u>135,284</u>	<u>129,973</u>

The average head count of employees during the year was 7 (2023: 7).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

16. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2023: Nil).

17. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2024	375,000	26,751	5,995	84,805	492,551
Disposals	—	(466)	—	—	(466)
At 31 December 2024	<u>375,000</u>	<u>26,285</u>	<u>5,995</u>	<u>84,805</u>	<u>492,085</u>
Depreciation					
At 1 January 2024	67,500	26,751	3,170	84,282	181,703
Charge for the year	7,500	—	1,499	523	9,522
Disposals	—	(466)	—	—	(466)
At 31 December 2024	<u>75,000</u>	<u>26,285</u>	<u>4,669</u>	<u>84,805</u>	<u>190,759</u>
Carrying amount					
At 31 December 2024	<u>300,000</u>	<u>—</u>	<u>1,326</u>	<u>—</u>	<u>301,326</u>
At 31 December 2023	<u>307,500</u>	<u>—</u>	<u>2,825</u>	<u>523</u>	<u>310,848</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Investments

	Other investments £
Cost or valuation	
At 1 January 2024	110,214
Additions	—
Fair value movements	(1,651)
At 31 December 2024	<u>108,563</u>
Impairment	
At 1 January 2024 and 31 December 2024	<u>—</u>
Carrying amount	
At 31 December 2024	<u>108,563</u>
At 31 December 2023	<u>110,214</u>

All investments shown above are held at valuation.

19. Debtors

	2024 £	2023 £
Trade debtors	7,799	1,731
Prepayments and accrued income	4,179	3,856
Other debtors	7,618	6,997
	<u>19,596</u>	<u>12,584</u>

20. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	16,629	11,473
Accruals and deferred income	4,561	4,809
Social security and other taxes	2,126	2,025
Other creditors	2,640	5,113
	<u>25,956</u>	<u>23,420</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,831 (2023: £1,647).

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2024

22. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024
	£	£	£	£	£	£
General funds	49,969	246,257	(242,275)	(3,510)	(1,651)	48,790
Fixed asset reserve	310,848	—	—	(9,522)	—	301,326
Investment reserve	110,214	—	—	(1,651)	—	108,563
	<u>471,031</u>	<u>246,257</u>	<u>(242,275)</u>	<u>(14,683)</u>	<u>(1,651)</u>	<u>458,679</u>

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2023
	£	£	£	£	£	£
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	—	—	(9,788)	—	310,848
Investment reserve	112,769	—	—	(2,555)	—	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>—</u>	<u>(2,555)</u>	<u>471,031</u>

Restricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024
	£	£	£	£	£	£
Neutering Fund	—	8,000	(5,399)	—	—	2,601
Welfare Fund	—	8,000	(2,477)	—	—	5,523
Rabbit Neutering Fund	—	300	—	—	—	300
Small Animal Boarding Fund	—	6,259	—	—	—	6,259
	<u>—</u>	<u>22,559</u>	<u>(7,876)</u>	<u>—</u>	<u>—</u>	<u>14,683</u>

There were no restricted funds in the prior year

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	301,326	–	301,326
Investments	108,563	–	108,563
Current assets	74,746	14,683	89,429
Creditors less than 1 year	(25,956)	–	(25,956)
Net assets	<u>458,679</u>	<u>14,683</u>	<u>473,362</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	310,848	–	310,848
Investments	110,214	–	110,214
Current assets	73,389	–	73,389
Creditors less than 1 year	(23,420)	–	(23,420)
Net assets	<u>471,031</u>	<u>–</u>	<u>471,031</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Membership subscriptions	495	161
Donations	41,480	27,096
Bequests and legacies	7,500	39,828
RSPCA Grant	40,101	13,500
	<u>89,576</u>	<u>80,585</u>
 Charitable activities		
Cattery	51,218	51,936
Safe Haven	—	4,544
Neutering, welfare and animal buildings	22,559	—
	<u>73,777</u>	<u>56,480</u>
 Other trading activities		
Shop takings	64,730	55,274
Fundraising events	7,351	8,202
RSPCA Door to Door	21,816	23,094
Other	3,223	1,310
	<u>97,120</u>	<u>87,880</u>
 Investment income		
Income from other investments	8,343	6,962
	<u>—</u>	<u>—</u>
 Total income	<u><u>268,816</u></u>	<u><u>231,907</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024	2023
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	55,860	39,577
Wages and salaries	129,017	124,841
Employer's NIC	4,436	3,485
Pension costs	1,831	1,647
Rent	6,750	6,750
Rates and water	9,759	8,571
Light and heat	9,107	9,591
Repairs and maintenance	2,921	1,163
Insurance	1,182	817
Motor vehicle expenses	1,588	1,911
Legal and professional fees	7,046	5,416
Telephone	2,024	1,757
Other office costs	9,941	11,611
Depreciation	9,522	9,788
	<u>250,984</u>	<u>226,925</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	(833)	—
	<u>250,151</u>	<u>226,925</u>
Total expenditure		
	<u>250,151</u>	<u>226,925</u>
Net losses/(gains) on Investments		
Gains/(losses) on other investment assets	<u>1,651</u>	<u>2,555</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	96	21
	<u>6,846</u>	<u>6,771</u>
<i>Support costs</i>		
Shop - rates & water	2,833	2,357
Shop - light & heat	1,589	1,092
Shop - telephone	1,021	476
Shop - other office costs	99	85
	<u>5,542</u>	<u>4,010</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	47,761	39,009
Cattery - rates & water	2,162	1,806
Cattery - repairs & maintenance	2,575	1,142
Cattery - Depreciation	9,522	9,788
	<u>62,020</u>	<u>51,745</u>
<i>Support costs</i>		
Cattery - wages & salaries	129,017	124,841
Cattery - employer's NIC	4,436	3,485
Cattery - pension costs	1,831	1,647
Cattery - rates & water	4,764	4,408
Cattery - light & heat	7,518	8,499
Cattery - insurance	1,182	817
Cattery - telephone	1,003	1,281
Cattery - other office costs	7,013	8,606
	<u>156,764</u>	<u>153,584</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	8,099	568
Other - repairs & maintenance	250	—

Carried forward

8,349

568

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024 £	2023 £
Brought forward	8,349	568
Support costs		
Other - motor expenses	1,588	1,911
Other - legal and professional fees	1,542	1,567
Other - other office costs	2,829	2,920
	<u>5,959</u>	<u>6,398</u>
Governance costs		
Governance costs - accountancy fees	3,005	1,850
Governance costs - financial advice	2,499	1,999
	<u>5,504</u>	<u>3,849</u>
Expenditure on charitable activities	<u><u>250,984</u></u>	<u><u>226,925</u></u>

Accounts

CHARITY REGISTRATION NUMBER: 208111

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Unaudited Financial Statements

31 December 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Financial Statements

Year ended 31 December 2023

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 nd January 2023)
I C Smith	(Resigned 22 nd April 2023)
M Li	(Resigned 28 th June 2023)
A Sheriff	(Resigned 28 th June 2023)
T Rodgers	(Appointed 13 th September 2023)
K Farnell	(Appointed 13 th September 2023)
L Kemp	(Appointed 28 th February 2024)

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main Activities

The main activities of the charity during 2023 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Significant Activities

Despite three really difficult years, once again we entered a new financial year on 1st January 2023 optimistic about the future. We have amazing staff, volunteers and supporters who work hard together to make us a success and this always gives us cause to be hopeful. We were looking to widen our reach not only in terms of our geographical area within the branch boundaries, which goes beyond Ashford and Tenterden, covering parts of Romney Marsh etc., but also changing the layout of the cattery to enable us to meet licencing conditions for other small animals. As ever, we planned to continue with the work we do to provide essential support to the wider RSPCA.

During the year we received a very generous legacy and support from the national society in terms of not only the door-to-door grant but also grants from the regional board to support the work we do in relation to neutering and welfare support. The shop had an amazing year, which continues in 2024.

We were also lucky enough to receive a large donation from Battersea Dogs and Cats Home, as following generous public donations in Paul O'Grady's name, and to mark 11 years since Paul was made their Ambassador, Battersea chose to honour five animal charities close to Paul's heart, which included us. We would like to thank Battersea for this extremely kind donation and Paul for the support he so generously gave us over the years.

We received income of £51,936 in 2023 from the cattery (£29,416 in 2022).

The combination of these income streams has meant that income increased by almost 70%. Although costs, as expected, also increased this was only by 6%. We are so pleased and proud to note that this means the charity has made a surplus in 2023.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Our achievements for 2023 are something to be extremely proud of and are as follows (2022 figures are given in brackets):

- We took in 244 cats (258) and rehomed 244 (239);
- We neutered 131 animals (168) including 24 (36) owned by members of the public;
- We microchipped 98 animals (143) including 3 (35) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 24 animals (18).

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

The Branch Charity Shop (est.2003)

The shop had an extremely good year with sales outstripping pre-pandemic levels. Income increased by 45%. This has been vital to the charity's income stream adding essential cash to our revenue. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £55,274 during 2023, compared to £38,161 for 2022.

Fundraising, Donations and Membership

During 2023 we continued to utilise social media to make appeals and for fundraising. Our face-to-face events also took place. Total money raised from fundraising events during the year were £8,202 (£6,257 in 2022). In addition, total donations amounted to £27,096, including the £20,000 donation from Battersea (£8,034 in 2022). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always it is much appreciated. It is heartening to see fundraising increase after the last few difficult years.

During the year we were grateful to be awarded grants from the Regional Board of the RSPCA. The Regional Board continues to support the charity in 2024. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2023 this raised £4,544 (£4,892 in 2022).

We also continue to receive the RSPCA Door to Door income, which during 2023 amounted to £23,094 (£23,218 in 2022).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Managing our Investments

During 2023 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The year-end investment portfolio sat at £110,214 (£112,769 in 2022). Income from investments was £6,962, compared to £9,077 in 2022. The expected income yield for 2023 was 5.58%. The actual yield was higher at 6.32%.

Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2023 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

Impact of COVID-19

Whilst the impact of COVID-19 on the main activities of the charity was less during 2023 than the previous years, the charity did still have to work within a difficult economic situation. We believe that the cost of living crisis and vet shortage had and continues to have a greater impact on the organisation now than COVID-19 related restrictions, which are no longer enforced from a legal point of view. We are hopeful therefore that this will be the last report that includes this section.

FINANCIAL REVIEW

Income for the year amounted to £231,907 (£138,518 in 2022), which is an increase of almost 70% and an absolute increase of £93,389. This reflects an extremely positive move forward. For the first time in 7 years the charity made a surplus for the year.

The main sources of income changed from 2022, with legacies and donations seeing a large increase. The main sources of income were cattery income of £51,936 (£29,416 in 2022), total fundraising of £31,296 (£29,475 in 2022), shop takings of £55,274 (£38,161 in 2022), donations of £27,096 (£8,034 in 2022) and bequests and legacies of £39,828 (£215 in 2022).

Total expenditure for the year amounted to £226,925, compared to £214,795 in 2022.

This resulted in a surplus for the year of £4,982 (deficit £76,277 in 2022). After taking account of movements on the charity's investments this resulted in an overall increase in funds of £2,427 (deficit £78,160 in 2022).

The board of trustees continued, as in previous years, to review the finances of the charity on a regular basis. Board meetings are held 11 times a year as a matter of course however during 2023 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £106,000 and £159,000 (£98,000 and £146,000 in 2022), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2023 amount £49,969 (£35,199 in 2022). In addition to this, the charity holds investments of £110,214. The total of these exceed the 9 months of average general expenditure threshold.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2023 amounted to £421,062 (£433,405 in 2022). Total charity funds, which are all unrestricted amounted to £471,031 (£468,604 in 2022).

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided.

Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2023 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as introducing a small animal rehoming centre.

We believe that the risks facing the charity have remained consistent with previous years in the main. The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

Pay Policy for Key Management Personnel

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

Pension Liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the future

The Trustees plans for the next 12 months are:

- Recruit more trustees and volunteers to support the charity
- Reach a greater proportion of the branch area
- Increase impact in terms of opening a small animal rehoming centre
- Expand the food bank and welfare support service
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

COVID-19 and going concern

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

S C Stoker (Chair)	
LA Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 nd January 2023)
I C Smith	(Resigned 22 nd April 2023)
M Li	(Resigned 28 th June 2023)
A Sheriff	(Resigned 28 th June 2023)
T Rodgers	(Appointed 13 th September 2023)
K Farnell	(Appointed 13 th September 2023)
L Kemp	(Appointed 28 th February 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2023. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Trustees' Annual Report

Year ended 31 December 2023

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees' annual report was approved on 17.6.2024 and signed on behalf of the board of trustees by:



S C Stoker
Trustee



L A Kendall
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

19/06/2024

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
		Unrestricted funds £	Total funds £	Total funds £
	Note			
Income and endowments				
Donations and legacies	4	80,585	80,585	26,273
Charitable activities	5	56,480	56,480	34,308
Other trading activities	6	87,880	87,880	68,860
Investment income	7	6,962	6,962	9,077
Total income		<u>231,907</u>	<u>231,907</u>	<u>138,518</u>
Expenditure				
Expenditure on charitable activities	8,9	226,925	226,925	214,795
Total expenditure		<u>226,925</u>	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments	11	2,555	2,555	1,883
Net income/(expenditure) and net movement in funds		<u>2,427</u>	<u>2,427</u>	<u>(78,160)</u>
Reconciliation of funds				
Total funds brought forward		468,604	468,604	546,764
Total funds carried forward		<u>471,031</u>	<u>471,031</u>	<u>468,604</u>

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

The notes on pages 12 to 20 form part of these financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	310,848	320,636
Investments	17	110,214	112,769
		<u>421,062</u>	<u>433,405</u>
Current assets			
Debtors	18	12,584	8,496
Cash at bank and in hand		60,805	50,448
		<u>73,389</u>	<u>58,944</u>
Creditors: amounts falling due within one year	19	<u>23,420</u>	<u>23,745</u>
Net current assets		<u>49,969</u>	<u>35,199</u>
Total assets less current liabilities		<u>471,031</u>	<u>468,604</u>
Net assets		<u>471,031</u>	<u>468,604</u>
Funds of the charity			
Unrestricted funds		471,031	468,604
Total charity funds	21	<u>471,031</u>	<u>468,604</u>

These financial statements were approved by the board of trustees and authorised for issue on 17.6.2024 and are signed on behalf of the board by:



S C Stoker
Trustee



L A Kendall
Trustee

The notes on pages 12 to 20 form part of these financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of COVID-19, and there has been additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. The Trustees believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Membership subscriptions	161	161	183	183
Donations	27,096	27,096	8,034	8,034
Bequests and legacies	39,828	39,828	215	215
Grants				
RSPCA Grant	13,500	13,500	9,156	9,156
Pets at Home Foundation Grant	—	—	8,685	8,685
	<u>80,585</u>	<u>80,585</u>	<u>26,273</u>	<u>26,273</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cattery	51,936	51,936	29,416	29,416
Safe Haven	4,544	4,544	4,892	4,892
	<u>56,480</u>	<u>56,480</u>	<u>34,308</u>	<u>34,308</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

6. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop takings	55,274	55,274	38,161	38,161
Fundraising events	8,202	8,202	6,257	6,257
RSPCA Door to Door	23,094	23,094	23,218	23,218
Other	1,310	1,310	1,224	1,224
	<u>87,880</u>	<u>87,880</u>	<u>68,860</u>	<u>68,860</u>

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from other investments	<u>6,962</u>	<u>6,962</u>	<u>9,077</u>	<u>9,077</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop	6,771	6,771	6,864	6,864
Cattery	51,745	51,745	53,183	53,183
Other	568	568	1,873	1,873
Support costs	<u>167,841</u>	<u>167,841</u>	<u>152,875</u>	<u>152,875</u>
	<u>226,925</u>	<u>226,925</u>	<u>214,795</u>	<u>214,795</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Shop	6,771	4,010	10,781	7,535
Cattery	51,745	153,584	205,329	195,940
Other	568	6,398	6,966	7,495
Governance costs	–	3,849	3,849	3,825
	<u>59,084</u>	<u>167,841</u>	<u>226,925</u>	<u>214,795</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

10. Analysis of support costs

	Shop £	Cattery £	Other £	Total 2023 £	Total 2022 £
Staff costs	–	129,973	–	129,973	124,696
Rates, water and sewerage	2,357	4,408	–	6,765	3,686
Light and heat	1,092	8,499	–	9,591	6,854
Motor expenses	–	–	1,911	1,911	2,914
Telephone	476	1,281	–	1,757	1,436
Insurance	–	817	–	817	1,141
Legal and professional fees	–	–	1,567	1,567	730
Other office costs	85	8,606	2,920	11,611	7,593
Governance costs	–	–	3,849	3,849	3,825
	<u>4,010</u>	<u>153,584</u>	<u>10,247</u>	<u>167,841</u>	<u>152,875</u>

11. Net losses/(gains) on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>2,555</u>	<u>1,883</u>	<u>1,883</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,788</u>	<u>13,517</u>

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,850</u>	<u>1,825</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	124,841	120,222
Social security costs	3,485	2,941
Employer contributions to pension plans	<u>1,647</u>	<u>1,533</u>
	<u>129,973</u>	<u>124,696</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

15. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2022: Nil).

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2023 and 31 December 2023	375,000	26,751	5,995	84,805	492,551
Depreciation					
At 1 January 2023	60,000	26,489	1,671	83,755	171,915
Charge for the year	7,500	262	1,499	527	9,788
At 31 December 2023	67,500	26,751	3,170	84,282	181,703
Carrying amount					
At 31 December 2023	307,500	—	2,825	523	310,848
At 31 December 2022	315,000	262	4,324	1,050	320,636

17. Investments

	Other investments £
Cost or valuation	
At 1 January 2023	112,769
Additions	—
Fair value movements	(2,555)
At 31 December 2023	110,214
Impairment	
At 1 January 2023 and 31 December 2023	—
Carrying amount	
At 31 December 2023	110,214
At 31 December 2022	112,769

All investments shown above are held at valuation.

18. Debtors

	2023 £	2022 £
Trade debtors	1,731	157
Prepayments and accrued income	3,856	3,771
Other debtors	6,997	4,568
	<u>12,584</u>	<u>8,496</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,473	12,108
Accruals and deferred income	4,809	3,441
Social security and other taxes	2,025	585
Other creditors	5,113	7,611
	<u>23,420</u>	<u>23,745</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,647 (2022: £1,533).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	—	—	(9,788)	—	310,848
Investment reserve	112,769	—	—	(2,555)	—	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>—</u>	<u>(2,555)</u>	<u>471,031</u>

	At 1 Jan 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	—	—	(13,517)	—	320,636
Investment reserve	185,018	—	—	(72,249)	—	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>—</u>	<u>(1,883)</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	310,848	310,848
Investments	110,214	110,214
Current assets	73,389	73,389
Creditors less than 1 year	(23,420)	(23,420)
Net assets	<u>471,031</u>	<u>471,031</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
Net assets	<u>468,604</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Membership subscriptions	161	183
Donations	27,096	8,034
Bequests and legacies	39,828	215
RSPCA Grant	13,500	9,156
Pets at Home Foundation Grant	—	8,685
	<u>80,585</u>	<u>26,273</u>
 Charitable activities		
Cattery	51,936	29,416
Safe Haven	4,544	4,892
	<u>56,480</u>	<u>34,308</u>
 Other trading activities		
Shop takings	55,274	38,161
Fundraising events	8,202	6,257
RSPCA Door to Door	23,094	23,218
Other	1,310	1,224
	<u>87,880</u>	<u>68,860</u>
 Investment income		
Income from other investments	6,962	9,077
	<u>6,962</u>	<u>9,077</u>
 Total income	<u>231,907</u>	<u>138,518</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	39,577	31,194
Wages and salaries	124,841	120,222
Employer's NIC	3,485	2,941
Pension costs	1,647	1,533
Rent	6,750	6,750
Rates and water	8,571	5,299
Light and heat	9,591	6,854
Repairs and maintenance	1,163	8,846
Insurance	817	1,141
Motor vehicle expenses	1,911	2,914
Legal and professional fees	5,416	4,555
Telephone	1,757	1,436
Other office costs	11,611	7,593
Depreciation	9,788	13,517
	<u>226,925</u>	<u>214,795</u>
Total expenditure	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments		
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>1,883</u>
Net income/(expenditure)	<u>2,427</u>	<u>(78,160)</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	21	114
	<u>6,771</u>	<u>6,864</u>
<i>Support costs</i>		
Shop - rates & water	2,357	(1,063)
Shop - light & heat	1,092	906
Shop - telephone	476	687
Shop - other office costs	85	141
	<u>4,010</u>	<u>671</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	39,009	29,366
Cattery - rates & water	1,806	1,613
Cattery - repairs & maintenance	1,142	8,687
Cattery - Depreciation	9,788	13,517
	<u>51,745</u>	<u>53,183</u>
<i>Support costs</i>		
Cattery - wages & salaries	124,841	120,222
Cattery - employer's NIC	3,485	2,941
Cattery - pension costs	1,647	1,533
Cattery - rates & water	4,408	4,749
Cattery - light & heat	8,499	5,948
Cattery - insurance	817	1,141
Cattery - telephone	1,281	749
Cattery - other office costs	8,606	5,474
	<u>153,584</u>	<u>142,757</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	568	1,828
Other - repairs & maintenance	—	45

Carried forward

568

1,873

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023	2022
	£	£
Brought forward	568	1,873
	<u>568</u>	<u>1,873</u>
Support costs		
Other - motor expenses	1,911	2,914
Other - legal and professional fees	1,567	730
Other - other office costs	2,920	1,978
	<u>6,398</u>	<u>5,622</u>
Governance costs		
Governance costs - accountancy fees	1,850	1,825
Governance costs - financial advice	1,999	2,000
	<u>3,849</u>	<u>3,825</u>
Expenditure on charitable activities	<u>226,925</u>	<u>214,795</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Unaudited Financial Statements

31 December 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Financial Statements

Year ended 31 December 2023

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 nd January 2023)
I C Smith	(Resigned 22 nd April 2023)
M Li	(Resigned 28 th June 2023)
A Sheriff	(Resigned 28 th June 2023)
T Rodgers	(Appointed 13 th September 2023)
K Farnell	(Appointed 13 th September 2023)
L Kemp	(Appointed 28 th February 2024)

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main Activities

The main activities of the charity during 2023 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Significant Activities

Despite three really difficult years, once again we entered a new financial year on 1st January 2023 optimistic about the future. We have amazing staff, volunteers and supporters who work hard together to make us a success and this always gives us cause to be hopeful. We were looking to widen our reach not only in terms of our geographical area within the branch boundaries, which goes beyond Ashford and Tenterden, covering parts of Romney Marsh etc., but also changing the layout of the cattery to enable us to meet licencing conditions for other small animals. As ever, we planned to continue with the work we do to provide essential support to the wider RSPCA.

During the year we received a very generous legacy and support from the national society in terms of not only the door-to-door grant but also grants from the regional board to support the work we do in relation to neutering and welfare support. The shop had an amazing year, which continues in 2024.

We were also lucky enough to receive a large donation from Battersea Dogs and Cats Home, as following generous public donations in Paul O'Grady's name, and to mark 11 years since Paul was made their Ambassador, Battersea chose to honour five animal charities close to Paul's heart, which included us. We would like to thank Battersea for this extremely kind donation and Paul for the support he so generously gave us over the years.

We received income of £51,936 in 2023 from the cattery (£29,416 in 2022).

The combination of these income streams has meant that income increased by almost 70%. Although costs, as expected, also increased this was only by 6%. We are so pleased and proud to note that this means the charity has made a surplus in 2023.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Our achievements for 2023 are something to be extremely proud of and are as follows (2022 figures are given in brackets):

- We took in 244 cats (258) and rehomed 244 (239);
- We neutered 131 animals (168) including 24 (36) owned by members of the public;
- We microchipped 98 animals (143) including 3 (35) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 24 animals (18).

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

The Branch Charity Shop (est.2003)

The shop had an extremely good year with sales outstripping pre-pandemic levels. Income increased by 45%. This has been vital to the charity's income stream adding essential cash to our revenue. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £55,274 during 2023, compared to £38,161 for 2022.

Fundraising, Donations and Membership

During 2023 we continued to utilise social media to make appeals and for fundraising. Our face-to-face events also took place. Total money raised from fundraising events during the year were £8,202 (£6,257 in 2022). In addition, total donations amounted to £27,096, including the £20,000 donation from Battersea (£8,034 in 2022). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always it is much appreciated. It is heartening to see fundraising increase after the last few difficult years.

During the year we were grateful to be awarded grants from the Regional Board of the RSPCA. The Regional Board continues to support the charity in 2024. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2023 this raised £4,544 (£4,892 in 2022).

We also continue to receive the RSPCA Door to Door income, which during 2023 amounted to £23,094 (£23,218 in 2022).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Managing our Investments

During 2023 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The year-end investment portfolio sat at £110,214 (£112,769 in 2022). Income from investments was £6,962, compared to £9,077 in 2022. The expected income yield for 2023 was 5.58%. The actual yield was higher at 6.32%.

Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2023 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

Impact of COVID-19

Whilst the impact of COVID-19 on the main activities of the charity was less during 2023 than the previous years, the charity did still have to work within a difficult economic situation. We believe that the cost of living crisis and vet shortage had and continues to have a greater impact on the organisation now than COVID-19 related restrictions, which are no longer enforced from a legal point of view. We are hopeful therefore that this will be the last report that includes this section.

FINANCIAL REVIEW

Income for the year amounted to £231,907 (£138,518 in 2022), which is an increase of almost 70% and an absolute increase of £93,389. This reflects an extremely positive move forward. For the first time in 7 years the charity made a surplus for the year.

The main sources of income changed from 2022, with legacies and donations seeing a large increase. The main sources of income were cattery income of £51,936 (£29,416 in 2022), total fundraising of £31,296 (£29,475 in 2022), shop takings of £55,274 (£38,161 in 2022), donations of £27,096 (£8,034 in 2022) and bequests and legacies of £39,828 (£215 in 2022).

Total expenditure for the year amounted to £226,925, compared to £214,795 in 2022.

This resulted in a surplus for the year of £4,982 (deficit £76,277 in 2022). After taking account of movements on the charity's investments this resulted in an overall increase in funds of £2,427 (deficit £78,160 in 2022).

The board of trustees continued, as in previous years, to review the finances of the charity on a regular basis. Board meetings are held 11 times a year as a matter of course however during 2023 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £106,000 and £159,000 (£98,000 and £146,000 in 2022), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2023 amount £49,969 (£35,199 in 2022). In addition to this, the charity holds investments of £110,214. The total of these exceed the 9 months of average general expenditure threshold.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2023 amounted to £421,062 (£433,405 in 2022). Total charity funds, which are all unrestricted amounted to £471,031 (£468,604 in 2022).

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided.

Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2023 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as introducing a small animal rehoming centre.

We believe that the risks facing the charity have remained consistent with previous years in the main. The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

Pay Policy for Key Management Personnel

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

Pension Liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the future

The Trustees plans for the next 12 months are:

- Recruit more trustees and volunteers to support the charity
- Reach a greater proportion of the branch area
- Increase impact in terms of opening a small animal rehoming centre
- Expand the food bank and welfare support service
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

COVID-19 and going concern

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 nd January 2023)
I C Smith	(Resigned 22 nd April 2023)
M Li	(Resigned 28 th June 2023)
A Sheriff	(Resigned 28 th June 2023)
T Rodgers	(Appointed 13 th September 2023)
K Farnell	(Appointed 13 th September 2023)
L Kemp	(Appointed 28 th February 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2023. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees' annual report was approved on 17.6.2024 and signed on behalf of the board of trustees by:



S C Stoker
Trustee



L A Kendall
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

19/06/2024

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	80,585	80,585	26,273
Charitable activities	5	56,480	56,480	34,308
Other trading activities	6	87,880	87,880	68,860
Investment income	7	6,962	6,962	9,077
Total income		<u>231,907</u>	<u>231,907</u>	<u>138,518</u>
Expenditure				
Expenditure on charitable activities	8,9	226,925	226,925	214,795
Total expenditure		<u>226,925</u>	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments	11	2,555	2,555	1,883
Net income/(expenditure) and net movement in funds		<u>2,427</u>	<u>2,427</u>	<u>(78,160)</u>
Reconciliation of funds				
Total funds brought forward		468,604	468,604	546,764
Total funds carried forward		<u>471,031</u>	<u>471,031</u>	<u>468,604</u>

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

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	310,848	320,636
Investments	17	110,214	112,769
		<u>421,062</u>	<u>433,405</u>
Current assets			
Debtors	18	12,584	8,496
Cash at bank and in hand		60,805	50,448
		<u>73,389</u>	<u>58,944</u>
Creditors: amounts falling due within one year	19	<u>23,420</u>	<u>23,745</u>
Net current assets		<u>49,969</u>	<u>35,199</u>
Total assets less current liabilities		<u>471,031</u>	<u>468,604</u>
Net assets		<u><u>471,031</u></u>	<u><u>468,604</u></u>
Funds of the charity			
Unrestricted funds		<u>471,031</u>	<u>468,604</u>
Total charity funds	21	<u><u>471,031</u></u>	<u><u>468,604</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ...17.6.2024..., and are signed on behalf of the board by:



S C Stoker
Trustee



L A Kendall
Trustee

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of COVID-19, and there has been additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. The Trustees believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Membership subscriptions	161	161	183	183
Donations	27,096	27,096	8,034	8,034
Bequests and legacies	39,828	39,828	215	215
Grants				
RSPCA Grant	13,500	13,500	9,156	9,156
Pets at Home Foundation Grant	–	–	8,685	8,685
	<u>80,585</u>	<u>80,585</u>	<u>26,273</u>	<u>26,273</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cattery	51,936	51,936	29,416	29,416
Safe Haven	4,544	4,544	4,892	4,892
	<u>56,480</u>	<u>56,480</u>	<u>34,308</u>	<u>34,308</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

6. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop takings	55,274	55,274	38,161	38,161
Fundraising events	8,202	8,202	6,257	6,257
RSPCA Door to Door	23,094	23,094	23,218	23,218
Other	1,310	1,310	1,224	1,224
	<u>87,880</u>	<u>87,880</u>	<u>68,860</u>	<u>68,860</u>

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from other investments	<u>6,962</u>	<u>6,962</u>	<u>9,077</u>	<u>9,077</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop	6,771	6,771	6,864	6,864
Cattery	51,745	51,745	53,183	53,183
Other	568	568	1,873	1,873
Support costs	<u>167,841</u>	<u>167,841</u>	<u>152,875</u>	<u>152,875</u>
	<u>226,925</u>	<u>226,925</u>	<u>214,795</u>	<u>214,795</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Shop	6,771	4,010	10,781	7,535
Cattery	51,745	153,584	205,329	195,940
Other	568	6,398	6,966	7,495
Governance costs	—	3,849	3,849	3,825
	<u>59,084</u>	<u>167,841</u>	<u>226,925</u>	<u>214,795</u>

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Analysis of support costs

	Shop £	Cattery £	Other £	Total 2023 £	Total 2022 £
Staff costs	–	129,973	–	129,973	124,696
Rates, water and sewerage	2,357	4,408	–	6,765	3,686
Light and heat	1,092	8,499	–	9,591	6,854
Motor expenses	–	–	1,911	1,911	2,914
Telephone	476	1,281	–	1,757	1,436
Insurance	–	817	–	817	1,141
Legal and professional fees	–	–	1,567	1,567	730
Other office costs	85	8,606	2,920	11,611	7,593
Governance costs	–	–	3,849	3,849	3,825
	<u>4,010</u>	<u>153,584</u>	<u>10,247</u>	<u>167,841</u>	<u>152,875</u>

11. Net losses/(gains) on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>2,555</u>	<u>1,883</u>	<u>1,883</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,788</u>	<u>13,517</u>

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,850</u>	<u>1,825</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	124,841	120,222
Social security costs	3,485	2,941
Employer contributions to pension plans	1,647	1,533
	<u>129,973</u>	<u>124,696</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

15. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2022: Nil).

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2023 and 31 December 2023	<u>375,000</u>	<u>26,751</u>	<u>5,995</u>	<u>84,805</u>	<u>492,551</u>
Depreciation					
At 1 January 2023	60,000	26,489	1,671	83,755	171,915
Charge for the year	7,500	262	1,499	527	9,788
At 31 December 2023	<u>67,500</u>	<u>26,751</u>	<u>3,170</u>	<u>84,282</u>	<u>181,703</u>
Carrying amount					
At 31 December 2023	<u>307,500</u>	<u>—</u>	<u>2,825</u>	<u>523</u>	<u>310,848</u>
At 31 December 2022	<u>315,000</u>	<u>262</u>	<u>4,324</u>	<u>1,050</u>	<u>320,636</u>

17. Investments

	Other investments £
Cost or valuation	
At 1 January 2023	112,769
Additions	—
Fair value movements	(2,555)
At 31 December 2023	<u>110,214</u>
Impairment	
At 1 January 2023 and 31 December 2023	<u>—</u>
Carrying amount	
At 31 December 2023	<u>110,214</u>
At 31 December 2022	<u>112,769</u>

All investments shown above are held at valuation.

18. Debtors

	2023 £	2022 £
Trade debtors	1,731	157
Prepayments and accrued income	3,856	3,771
Other debtors	6,997	4,568
	<u>12,584</u>	<u>8,496</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,473	12,108
Accruals and deferred income	4,809	3,441
Social security and other taxes	2,025	585
Other creditors	5,113	7,611
	<u>23,420</u>	<u>23,745</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,647 (2022: £1,533).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	–	–	(9,788)	–	310,848
Investment reserve	112,769	–	–	(2,555)	–	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>–</u>	<u>(2,555)</u>	<u>471,031</u>

	At 1 Jan 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	–	–	(13,517)	–	320,636
Investment reserve	185,018	–	–	(72,249)	–	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>–</u>	<u>(1,883)</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	310,848	310,848
Investments	110,214	110,214
Current assets	73,389	73,389
Creditors less than 1 year	(23,420)	(23,420)
Net assets	<u>471,031</u>	<u>471,031</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
Net assets	<u>468,604</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Membership subscriptions	161	183
Donations	27,096	8,034
Bequests and legacies	39,828	215
RSPCA Grant	13,500	9,156
Pets at Home Foundation Grant	—	8,685
	<u>80,585</u>	<u>26,273</u>
 Charitable activities		
Cattery	51,936	29,416
Safe Haven	4,544	4,892
	<u>56,480</u>	<u>34,308</u>
 Other trading activities		
Shop takings	55,274	38,161
Fundraising events	8,202	6,257
RSPCA Door to Door	23,094	23,218
Other	1,310	1,224
	<u>87,880</u>	<u>68,860</u>
 Investment income		
Income from other investments	6,962	9,077
	<u>—</u>	<u>—</u>
 Total income	<u><u>231,907</u></u>	<u><u>138,518</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	39,577	31,194
Wages and salaries	124,841	120,222
Employer's NIC	3,485	2,941
Pension costs	1,647	1,533
Rent	6,750	6,750
Rates and water	8,571	5,299
Light and heat	9,591	6,854
Repairs and maintenance	1,163	8,846
Insurance	817	1,141
Motor vehicle expenses	1,911	2,914
Legal and professional fees	5,416	4,555
Telephone	1,757	1,436
Other office costs	11,611	7,593
Depreciation	9,788	13,517
	<u>226,925</u>	<u>214,795</u>
 Total expenditure	 <u><u>226,925</u></u>	 <u><u>214,795</u></u>
 Net losses/(gains) on Investments		
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>1,883</u>
 Net income/(expenditure)	 <u><u>2,427</u></u>	 <u><u>(78,160)</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	21	114
	<u>6,771</u>	<u>6,864</u>
<i>Support costs</i>		
Shop - rates & water	2,357	(1,063)
Shop - light & heat	1,092	906
Shop - telephone	476	687
Shop - other office costs	85	141
	<u>4,010</u>	<u>671</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	39,009	29,366
Cattery - rates & water	1,806	1,613
Cattery - repairs & maintenance	1,142	8,687
Cattery - Depreciation	9,788	13,517
	<u>51,745</u>	<u>53,183</u>
<i>Support costs</i>		
Cattery - wages & salaries	124,841	120,222
Cattery - employer's NIC	3,485	2,941
Cattery - pension costs	1,647	1,533
Cattery - rates & water	4,408	4,749
Cattery - light & heat	8,499	5,948
Cattery - insurance	817	1,141
Cattery - telephone	1,281	749
Cattery - other office costs	8,606	5,474
	<u>153,584</u>	<u>142,757</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	568	1,828
Other - repairs & maintenance	—	45

Carried forward

568

1,873

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023 £	2022 £
Brought forward	568	1,873
	<u>568</u>	<u>1,873</u>
Support costs		
Other - motor expenses	1,911	2,914
Other - legal and professional fees	1,567	730
Other - other office costs	2,920	1,978
	<u>6,398</u>	<u>5,622</u>
Governance costs		
Governance costs - accountancy fees	1,850	1,825
Governance costs - financial advice	1,999	2,000
	<u>3,849</u>	<u>3,825</u>
Expenditure on charitable activities	<u><u>226,925</u></u>	<u><u>214,795</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Unaudited Financial Statements

31 December 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Financial Statements

Year ended 31 December 2023

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 nd January 2023)
I C Smith	(Resigned 22 nd April 2023)
M Li	(Resigned 28 th June 2023)
A Sheriff	(Resigned 28 th June 2023)
T Rodgers	(Appointed 13 th September 2023)
K Farnell	(Appointed 13 th September 2023)
L Kemp	(Appointed 28 th February 2024)

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main Activities

The main activities of the charity during 2023 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Significant Activities

Despite three really difficult years, once again we entered a new financial year on 1st January 2023 optimistic about the future. We have amazing staff, volunteers and supporters who work hard together to make us a success and this always gives us cause to be hopeful. We were looking to widen our reach not only in terms of our geographical area within the branch boundaries, which goes beyond Ashford and Tenterden, covering parts of Romney Marsh etc., but also changing the layout of the cattery to enable us to meet licencing conditions for other small animals. As ever, we planned to continue with the work we do to provide essential support to the wider RSPCA.

During the year we received a very generous legacy and support from the national society in terms of not only the door-to-door grant but also grants from the regional board to support the work we do in relation to neutering and welfare support. The shop had an amazing year, which continues in 2024.

We were also lucky enough to receive a large donation from Battersea Dogs and Cats Home, as following generous public donations in Paul O'Grady's name, and to mark 11 years since Paul was made their Ambassador, Battersea chose to honour five animal charities close to Paul's heart, which included us. We would like to thank Battersea for this extremely kind donation and Paul for the support he so generously gave us over the years.

We received income of £51,936 in 2023 from the cattery (£29,416 in 2022).

The combination of these income streams has meant that income increased by almost 70%. Although costs, as expected, also increased this was only by 6%. We are so pleased and proud to note that this means the charity has made a surplus in 2023.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Our achievements for 2023 are something to be extremely proud of and are as follows (2022 figures are given in brackets):

- We took in 244 cats (258) and rehomed 244 (239);
- We neutered 131 animals (168) including 24 (36) owned by members of the public;
- We microchipped 98 animals (143) including 3 (35) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 24 animals (18).

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

The Branch Charity Shop (est.2003)

The shop had an extremely good year with sales outstripping pre-pandemic levels. Income increased by 45%. This has been vital to the charity's income stream adding essential cash to our revenue. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £55,274 during 2023, compared to £38,161 for 2022.

Fundraising, Donations and Membership

During 2023 we continued to utilise social media to make appeals and for fundraising. Our face-to-face events also took place. Total money raised from fundraising events during the year were £8,202 (£6,257 in 2022). In addition, total donations amounted to £27,096, including the £20,000 donation from Battersea (£8,034 in 2022). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always it is much appreciated. It is heartening to see fundraising increase after the last few difficult years.

During the year we were grateful to be awarded grants from the Regional Board of the RSPCA. The Regional Board continues to support the charity in 2024. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2023 this raised £4,544 (£4,892 in 2022).

We also continue to receive the RSPCA Door to Door income, which during 2023 amounted to £23,094 (£23,218 in 2022).

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Year ended 31 December 2023

Managing our Investments

During 2023 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The year-end investment portfolio sat at £110,214 (£112,769 in 2022). Income from investments was £6,962, compared to £9,077 in 2022. The expected income yield for 2023 was 5.58%. The actual yield was higher at 6.32%.

Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2023 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

Impact of COVID-19

Whilst the impact of COVID-19 on the main activities of the charity was less during 2023 than the previous years, the charity did still have to work within a difficult economic situation. We believe that the cost of living crisis and vet shortage had and continues to have a greater impact on the organisation now than COVID-19 related restrictions, which are no longer enforced from a legal point of view. We are hopeful therefore that this will be the last report that includes this section.

FINANCIAL REVIEW

Income for the year amounted to £231,907 (£138,518 in 2022), which is an increase of almost 70% and an absolute increase of £93,389. This reflects an extremely positive move forward. For the first time in 7 years the charity made a surplus for the year.

The main sources of income changed from 2022, with legacies and donations seeing a large increase. The main sources of income were cattery income of £51,936 (£29,416 in 2022), total fundraising of £31,296 (£29,475 in 2022), shop takings of £55,274 (£38,161 in 2022), donations of £27,096 (£8,034 in 2022) and bequests and legacies of £39,828 (£215 in 2022).

Total expenditure for the year amounted to £226,925, compared to £214,795 in 2022.

This resulted in a surplus for the year of £4,982 (deficit £76,277 in 2022). After taking account of movements on the charity's investments this resulted in an overall increase in funds of £2,427 (deficit £78,160 in 2022).

The board of trustees continued, as in previous years, to review the finances of the charity on a regular basis. Board meetings are held 11 times a year as a matter of course however during 2023 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £106,000 and £159,000 (£98,000 and £146,000 in 2022), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2023 amount £49,969 (£35,199 in 2022). In addition to this, the charity holds investments of £110,214. The total of these exceed the 9 months of average general expenditure threshold.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2023 amounted to £421,062 (£433,405 in 2022). Total charity funds, which are all unrestricted amounted to £471,031 (£468,604 in 2022).

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided.

Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2023 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as introducing a small animal rehoming centre.

We believe that the risks facing the charity have remained consistent with previous years in the main. The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

Pay Policy for Key Management Personnel

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

Pension Liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the future

The Trustees plans for the next 12 months are:

- Recruit more trustees and volunteers to support the charity
- Reach a greater proportion of the branch area
- Increase impact in terms of opening a small animal rehoming centre
- Expand the food bank and welfare support service
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

COVID-19 and going concern

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 nd January 2023)
I C Smith	(Resigned 22 nd April 2023)
M Li	(Resigned 28 th June 2023)
A Sheriff	(Resigned 28 th June 2023)
T Rodgers	(Appointed 13 th September 2023)
K Farnell	(Appointed 13 th September 2023)
L Kemp	(Appointed 28 th February 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2023. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2023

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees' annual report was approved on 17.6.2024..... and signed on behalf of the board of trustees by:



S C Stoker
Trustee



L A Kendall
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

19/06/2024

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	80,585	80,585	26,273
Charitable activities	5	56,480	56,480	34,308
Other trading activities	6	87,880	87,880	68,860
Investment income	7	6,962	6,962	9,077
Total income		<u>231,907</u>	<u>231,907</u>	<u>138,518</u>
Expenditure				
Expenditure on charitable activities	8,9	226,925	226,925	214,795
Total expenditure		<u>226,925</u>	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments	11	2,555	2,555	1,883
Net income/(expenditure) and net movement in funds		<u>2,427</u>	<u>2,427</u>	<u>(78,160)</u>
Reconciliation of funds				
Total funds brought forward		468,604	468,604	546,764
Total funds carried forward		<u>471,031</u>	<u>471,031</u>	<u>468,604</u>

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

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	310,848	320,636
Investments	17	110,214	112,769
		<u>421,062</u>	<u>433,405</u>
Current assets			
Debtors	18	12,584	8,496
Cash at bank and in hand		60,805	50,448
		<u>73,389</u>	<u>58,944</u>
Creditors: amounts falling due within one year	19	<u>23,420</u>	<u>23,745</u>
Net current assets		<u>49,969</u>	<u>35,199</u>
Total assets less current liabilities		<u>471,031</u>	<u>468,604</u>
Net assets		<u><u>471,031</u></u>	<u><u>468,604</u></u>
Funds of the charity			
Unrestricted funds		<u>471,031</u>	<u>468,604</u>
Total charity funds	21	<u><u>471,031</u></u>	<u><u>468,604</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ...17.6.2024..., and are signed on behalf of the board by:



S C Stoker
Trustee



L A Kendall
Trustee

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of COVID-19, and there has been additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. The Trustees believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Membership subscriptions	161	161	183	183
Donations	27,096	27,096	8,034	8,034
Bequests and legacies	39,828	39,828	215	215
Grants				
RSPCA Grant	13,500	13,500	9,156	9,156
Pets at Home Foundation Grant	–	–	8,685	8,685
	<u>80,585</u>	<u>80,585</u>	<u>26,273</u>	<u>26,273</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cattery	51,936	51,936	29,416	29,416
Safe Haven	4,544	4,544	4,892	4,892
	<u>56,480</u>	<u>56,480</u>	<u>34,308</u>	<u>34,308</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

6. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop takings	55,274	55,274	38,161	38,161
Fundraising events	8,202	8,202	6,257	6,257
RSPCA Door to Door	23,094	23,094	23,218	23,218
Other	1,310	1,310	1,224	1,224
	<u>87,880</u>	<u>87,880</u>	<u>68,860</u>	<u>68,860</u>

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from other investments	<u>6,962</u>	<u>6,962</u>	<u>9,077</u>	<u>9,077</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop	6,771	6,771	6,864	6,864
Cattery	51,745	51,745	53,183	53,183
Other	568	568	1,873	1,873
Support costs	<u>167,841</u>	<u>167,841</u>	<u>152,875</u>	<u>152,875</u>
	<u>226,925</u>	<u>226,925</u>	<u>214,795</u>	<u>214,795</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Shop	6,771	4,010	10,781	7,535
Cattery	51,745	153,584	205,329	195,940
Other	568	6,398	6,966	7,495
Governance costs	—	3,849	3,849	3,825
	<u>59,084</u>	<u>167,841</u>	<u>226,925</u>	<u>214,795</u>

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

10. Analysis of support costs

	Shop £	Cattery £	Other £	Total 2023 £	Total 2022 £
Staff costs	–	129,973	–	129,973	124,696
Rates, water and sewerage	2,357	4,408	–	6,765	3,686
Light and heat	1,092	8,499	–	9,591	6,854
Motor expenses	–	–	1,911	1,911	2,914
Telephone	476	1,281	–	1,757	1,436
Insurance	–	817	–	817	1,141
Legal and professional fees	–	–	1,567	1,567	730
Other office costs	85	8,606	2,920	11,611	7,593
Governance costs	–	–	3,849	3,849	3,825
	<u>4,010</u>	<u>153,584</u>	<u>10,247</u>	<u>167,841</u>	<u>152,875</u>

11. Net losses/(gains) on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>2,555</u>	<u>1,883</u>	<u>1,883</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,788</u>	<u>13,517</u>

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,850</u>	<u>1,825</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	124,841	120,222
Social security costs	3,485	2,941
Employer contributions to pension plans	1,647	1,533
	<u>129,973</u>	<u>124,696</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

15. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2022: Nil).

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2023 and 31 December 2023	<u>375,000</u>	<u>26,751</u>	<u>5,995</u>	<u>84,805</u>	<u>492,551</u>
Depreciation					
At 1 January 2023	60,000	26,489	1,671	83,755	171,915
Charge for the year	7,500	262	1,499	527	9,788
At 31 December 2023	<u>67,500</u>	<u>26,751</u>	<u>3,170</u>	<u>84,282</u>	<u>181,703</u>
Carrying amount					
At 31 December 2023	<u>307,500</u>	<u>—</u>	<u>2,825</u>	<u>523</u>	<u>310,848</u>
At 31 December 2022	<u>315,000</u>	<u>262</u>	<u>4,324</u>	<u>1,050</u>	<u>320,636</u>

17. Investments

	Other investments £
Cost or valuation	
At 1 January 2023	112,769
Additions	—
Fair value movements	(2,555)
At 31 December 2023	<u>110,214</u>
Impairment	
At 1 January 2023 and 31 December 2023	<u>—</u>
Carrying amount	
At 31 December 2023	<u>110,214</u>
At 31 December 2022	<u>112,769</u>

All investments shown above are held at valuation.

18. Debtors

	2023 £	2022 £
Trade debtors	1,731	157
Prepayments and accrued income	3,856	3,771
Other debtors	6,997	4,568
	<u>12,584</u>	<u>8,496</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,473	12,108
Accruals and deferred income	4,809	3,441
Social security and other taxes	2,025	585
Other creditors	5,113	7,611
	<u>23,420</u>	<u>23,745</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,647 (2022: £1,533).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	–	–	(9,788)	–	310,848
Investment reserve	112,769	–	–	(2,555)	–	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>–</u>	<u>(2,555)</u>	<u>471,031</u>

	At 1 Jan 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	–	–	(13,517)	–	320,636
Investment reserve	185,018	–	–	(72,249)	–	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>–</u>	<u>(1,883)</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	310,848	310,848
Investments	110,214	110,214
Current assets	73,389	73,389
Creditors less than 1 year	(23,420)	(23,420)
Net assets	<u>471,031</u>	<u>471,031</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
Net assets	<u>468,604</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Membership subscriptions	161	183
Donations	27,096	8,034
Bequests and legacies	39,828	215
RSPCA Grant	13,500	9,156
Pets at Home Foundation Grant	—	8,685
	<u>80,585</u>	<u>26,273</u>
 Charitable activities		
Cattery	51,936	29,416
Safe Haven	4,544	4,892
	<u>56,480</u>	<u>34,308</u>
 Other trading activities		
Shop takings	55,274	38,161
Fundraising events	8,202	6,257
RSPCA Door to Door	23,094	23,218
Other	1,310	1,224
	<u>87,880</u>	<u>68,860</u>
 Investment income		
Income from other investments	6,962	9,077
	<u>—</u>	<u>—</u>
 Total income	<u><u>231,907</u></u>	<u><u>138,518</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023	2022
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	39,577	31,194
Wages and salaries	124,841	120,222
Employer's NIC	3,485	2,941
Pension costs	1,647	1,533
Rent	6,750	6,750
Rates and water	8,571	5,299
Light and heat	9,591	6,854
Repairs and maintenance	1,163	8,846
Insurance	817	1,141
Motor vehicle expenses	1,911	2,914
Legal and professional fees	5,416	4,555
Telephone	1,757	1,436
Other office costs	11,611	7,593
Depreciation	9,788	13,517
	<u>226,925</u>	<u>214,795</u>
 Total expenditure	 <u><u>226,925</u></u>	 <u><u>214,795</u></u>
 Net losses/(gains) on Investments		
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>1,883</u>
 Net income/(expenditure)	 <u><u>2,427</u></u>	 <u><u>(78,160)</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	21	114
	<u>6,771</u>	<u>6,864</u>
<i>Support costs</i>		
Shop - rates & water	2,357	(1,063)
Shop - light & heat	1,092	906
Shop - telephone	476	687
Shop - other office costs	85	141
	<u>4,010</u>	<u>671</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	39,009	29,366
Cattery - rates & water	1,806	1,613
Cattery - repairs & maintenance	1,142	8,687
Cattery - Depreciation	9,788	13,517
	<u>51,745</u>	<u>53,183</u>
<i>Support costs</i>		
Cattery - wages & salaries	124,841	120,222
Cattery - employer's NIC	3,485	2,941
Cattery - pension costs	1,647	1,533
Cattery - rates & water	4,408	4,749
Cattery - light & heat	8,499	5,948
Cattery - insurance	817	1,141
Cattery - telephone	1,281	749
Cattery - other office costs	8,606	5,474
	<u>153,584</u>	<u>142,757</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	568	1,828
Other - repairs & maintenance	—	45

Carried forward

568

1,873

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023 £	2022 £
Brought forward	568	1,873
	<u>568</u>	<u>1,873</u>
Support costs		
Other - motor expenses	1,911	2,914
Other - legal and professional fees	1,567	730
Other - other office costs	2,920	1,978
	<u>6,398</u>	<u>5,622</u>
Governance costs		
Governance costs - accountancy fees	1,850	1,825
Governance costs - financial advice	1,999	2,000
	<u>3,849</u>	<u>3,825</u>
Expenditure on charitable activities	<u><u>226,925</u></u>	<u><u>214,795</u></u>

Accounts

CHARITY REGISTRATION NUMBER: 208111

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Unaudited Financial Statements

31 December 2022

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Financial Statements

Year ended 31 December 2022

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
S L Bailey	(Resigned 10 th November 2022)
C Blackledge	(Resigned 2 nd January 2023)
J A Poplett	(Resigned 26 th September 2022)
I C Smith	(Resigned 22 nd April 2023)
M Norman	(Resigned 26 th February 2022)
L Smith	(Resigned 15 th March 2022)
Mr M Li	(Appointed 26 th March 2022)
Alhaji Sheriff	(Appointed 30 November 2022)

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK published on 16 July 2014 as amended by Bulletin 1.

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main Activities

The main activities of the charity during 2022 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Significant Activities

As we entered a new year, 2022, we were not only aware of the impact that the COVID pandemic had had on the charity but also the other national and world events that were starting to create economic difficulties for the United Kingdom and therefore our branch area. We were however still full of optimism on the back of the hard work and dedication of our staff and volunteers. Our hope was that 2022 would be better than 2021. This did turn out to be the case with improvements in some areas, such as the continued growth in both shop income and fundraising events. We were also provided with support in the terms of grants both internally from within the RSPCA family and external organisations. There was of course an end to government grants as we came out of the pandemic.

Our achievements for 2022 are however something to be extremely proud of and are as follows (2021 figures are given in brackets):

- We took in 258 cats (150) and rehomed 239 (157);
- We neutered 168 animals (103) including 36 (7) owned by members of the public;
- We microchipped 143 animals (70) including 35 (1) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 18 animals (14).

We received income of £29,416 in 2022 from the cattery (£34,886 in 2021).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like

to thank the RSPCA Regional Board and the Pets at Home Foundation for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity.

Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

The Branch Charity Shop (est.2003)

The shop has had a very good year with sales returning to pre-pandemic levels in the second half of the year. This has been vital to the charity's income stream adding essential cash to our revenue without which we would not be able to carry on. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £38,161 during 2022, compared to £20,264 for 2021.

Fundraising, Donations and Membership

During 2022 we continued to utilise social media to make a number of appeals, which our staff have found to be very successful. Total donations received during the year were £8,034 (£8,315 in 2021). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. As always it is much appreciated.

During the year we were grateful to be awarded a grant from the Pets at Home Foundation towards our increasing vet fees. We would like to thank the Pets at Home Foundation for their help and support during this difficult time. In addition, during 2022 the Regional Board of the RSPCA awarded the charity a grant to enable us to purchase a CCTV and alarm system for the cattery. The Regional Board continues to support the charity in 2023. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support during a difficult period.

Income raised from fundraising events of £6,257 was a large increase from the previous year, which had been £2,972. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2022 this raised £4,892 (£5,439 in 2021).

We also continue to receive the RSPCA Door to Door income, which during 2022 amounted to £23,218 (£24,134 in 2020).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

Managing our Investments

During 2022 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required.

It was noted in the 2021 report that we anticipated the potential need for releasing some of the investments during 2022. This was as a result of the pandemic and the impact on operating income. At that point we had not anticipated the level of inflation and other pressures on costs. During the year the Board of Trustees took the decision to release a proportion of the investments to cover increasing costs. As a result the year-end investment portfolio sat at £112,769, compared to £185,018 in 2021.

Investment income stayed static in absolute terms, even with the reduction in the portfolio. The investment income during 2022 was £9,077 (£9,824 in 2021). The expected income yield for 2023 is currently 5.58%.

Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2022 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

Impact of COVID-19

Whilst the impact of COVID-19 on the main activities of the charity was less during 2022 than the two previous years, the charity did still have to work within a difficult economic situation and certain

COVID-19 related restrictions. The continued reduction, as compared to pre-COVID results, in income resulted in the decision to release a proportion of our investment portfolio. The restrictions are now no longer in place as we all learn to live with COVID and we hope that future reports will no longer need to refer to the impact of COVID-19.

We would however like to acknowledge once again that the negative impact of the pandemic was wider than financial. Our staff and volunteers had to continue to work in a different way and visits to the cattery tended to be by appointment rather than the method used back in early 2020 of dropping in. We look forward to returning to these ways completely going forward.

FINANCIAL REVIEW

Income for the year amounted to £138,518 (£128,221 in 2021), a small increase of £10,297 on the previous year. Whilst we would rather that this increase was much larger, the change reflects a positive move forward as the difference last year had been a £42,840 decrease. The results however reflect the ongoing impact of the pandemic, together with the current difficult economic situation, on the charity.

The main sources of income remained the same as 2021, that being cattery income of £29,416 (£34,886 in 2021) and total fundraising of £29,475 (£27,106 in 2021). As already noted the shop takings were £38,161 during 2022, compared to £20,264 for 2021. Total expenditure for the year amounted to £214,795, compared to £192,589 in 2021.

This resulted in a deficit for the year of £76,277 (deficit £64,368 in 2021). After taking account of movements on the charity's investments this resulted in an overall decrease in funds of £78,160 (decrease £53,759 in 2021).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

In light of the economic climate, including high inflation, and the resulting impact on the charity that went beyond immediate price increases, including a slow-down in rehoming, the finances of the charity were subject to regular review by the Board of Trustees. This is the case every year and

Board meetings are held 11 times a year as a matter of course however during 2022 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £98,000 and £146,000 (£88,000 and £131,000 in 2021), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2022 amount £35,199 (£27,593 in 2021). In addition to this, the charity holds investments of £112,769.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2022 amounted to £433,405 (£519,171 in 2021). Total charity funds, which are all unrestricted amounted to £468,604 (£546,764 in 2021).

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held, however the Investment Policy is currently under review as noted in the COVID-19 and going concern section below. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided. The Trustees will also review the Investment Policy in light of the impact of COVID-19.

Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. All Trustees are allocated areas to lead on, which are in line with their skills and expertise. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2022 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as opening an in-house clinic.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

We believe that the risks facing the charity have remained consistent with previous years in the main. The exception to this are the additional risks related to the current difficult economic climate, planned changes with the relationship with the National Society and the impact of the vet crisis. We have also removed the risks relating to information quality and availability as we believe this is an operational rather than strategic risk.

The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, running tendering exercises for veterinary services and putting in place contract management processes, bringing in extra skilled resources to support and working closely with colleagues across the RSPCA family.

Pay Policy for Key Management Personnel

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

Pension Liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the future

The Trustees plans for the next 12 months are:

- Continue the recovery from the COVID-19 lock-down
- Develop the in-house neutering provision
- Recruit more trustees and volunteers to support the charity
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

COVID-19 and going concern

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible however the year-end results show the negative effect on the charity.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now approximating pre-pandemic levels. In addition an unexpected legacy has recently been received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. As noted in last year's report the anticipated need to release some investments did arise. The return on these investments is still strong at just below 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. As the impact of the economic situation starts to hit all charities we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we know that the door-to-door grant will drop off as we go forward and eventually end. There has however been a recent receipt in this area, which is for an amount comparable to 2022.

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2023 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2022

GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

Ms S Stoker (Chair)
Ms L Kendall (Treasurer)
Mrs S Moir (Secretary)
Mrs I Brant
Mr I Smith (resigned 22nd April 2023)
Mr M Norman (resigned 26th February 2022)
Mr G Hoad
Mrs J Poplett (resigned 26th September 2022)
Ms L Smith (resigned 15th March 2022)
Ms C Blackledge (resigned 2nd January 2023)
Mr S Bailey (resigned 10th November 2022)
Mr M Li (appointed 26th March 2022)
Mr A Sheriff (appointed 30th November 2022)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2022. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Trustees' Annual Report

Year ended 31 December 2022

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees' Annual Report was approved on 31st May 2023, and signed on behalf of the Board of Trustees by:



S C Stoker

Chair



L A Kendall

Treasurer

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

20/6/2023

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Activities

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	26,273	26,273	28,279
Charitable activities	5	34,308	34,308	40,325
Other trading activities	6	68,860	68,860	49,793
Investment income	7	9,077	9,077	9,824
Total income		<u>138,518</u>	<u>138,518</u>	<u>128,221</u>
Expenditure				
Expenditure on charitable activities	8,9	214,795	214,795	192,589
Total expenditure		<u>214,795</u>	<u>214,795</u>	<u>192,589</u>
 Net (losses)/gains on investments	 11	 1,883	 1,883	 (10,609)
 Net expenditure and net movement in funds		 <u>(78,160)</u>	 <u>(78,160)</u>	 <u>(53,759)</u>
 Reconciliation of funds				
Total funds brought forward		546,764	546,764	600,523
Total funds carried forward		<u>468,604</u>	<u>468,604</u>	<u>546,764</u>

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

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	16		320,636	334,153
Investments	17		112,769	185,018
			<u>433,405</u>	<u>519,171</u>
Current assets				
Debtors	18	8,496		8,875
Cash at bank and in hand		50,448		47,877
		<u>58,944</u>		<u>56,752</u>
Creditors: amounts falling due within one year	19	<u>23,745</u>		<u>29,159</u>
Net current assets			<u>35,199</u>	<u>27,593</u>
Total assets less current liabilities			<u>468,604</u>	<u>546,764</u>
Net assets			<u>468,604</u>	<u>546,764</u>
Funds of the charity				
Unrestricted funds			468,604	546,764
Total charity funds	22		<u>468,604</u>	<u>546,764</u>

These financial statements were approved by the board of trustees and authorised for issue on 21st May 2023, and are signed on behalf of the board by:



S C Stoker
Trustee



L A Kendall
Trustee

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Statement of Financial Position

31 December 2022

3. Accounting policies *(continued)*

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible however the year-end results show the negative effect on the charity.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now approximating pre-pandemic levels. In addition an unexpected legacy has recently been received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. As noted in last year's report the anticipated need to release some investments did arise. The return on these investments is still strong at just below 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. As the impact of the economic situation starts to hit all charities we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we know that the door-to-door grant will drop off as we go forward and eventually end. There has however been a recent receipt in this area, which is for an amount comparable to 2022.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Statement of Financial Position

31 December 2022

3. Accounting policies *(continued)*

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2023 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Membership subscriptions	183	183	224	224
Donations	8,034	8,034	8,315	8,315
Bequests and legacies	215	215	2,000	2,000
Grants				
RSPCA Grant	9,156	9,156	208	208
Pets at Home Foundation Grant	8,685	8,685	—	—
Government grant income	—	—	17,532	17,532
	<u>26,273</u>	<u>26,273</u>	<u>28,279</u>	<u>28,279</u>

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements (continued)

Year ended 31 December 2022

5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Cattery	29,416	29,416	34,886	34,886
Safe Haven	4,892	4,892	5,439	5,439
	<u>34,308</u>	<u>34,308</u>	<u>40,325</u>	<u>40,325</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Shop takings	38,161	38,161	20,264	20,264
Fundraising events	6,257	6,257	2,972	2,972
RSPCA Door to Door	23,218	23,218	24,134	24,134
Other	1,224	1,224	2,423	2,423
	<u>68,860</u>	<u>68,860</u>	<u>49,793</u>	<u>49,793</u>

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from other investments	9,077	9,077	9,824	9,824

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Shop	6,864	6,864	6,436	6,436
Cattery	53,183	53,183	47,940	47,940
Other	1,873	1,873	1,556	1,556
Support costs	152,875	152,875	136,657	136,657
	<u>214,795</u>	<u>214,795</u>	<u>192,589</u>	<u>192,589</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Shop	6,864	671	7,535	13,648
Cattery	53,183	142,757	195,940	169,025
Other	1,873	5,622	7,495	6,166
Governance costs	—	3,825	3,825	3,750
	<u>61,920</u>	<u>152,875</u>	<u>214,795</u>	<u>192,589</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2022

10. Analysis of support costs

	Shop £	Cattery £	Other £	Total 2022 £	Total 2021 £
Staff costs	–	124,696	–	124,696	103,993
Premises	(1,063)	4,749	–	3,686	11,518
Communications and IT	906	5,948	–	6,854	7,545
General office	–	–	2,914	2,914	178
Human resources	687	749	–	1,436	857
Finance costs	–	1,141	–	1,141	918
Governance costs	–	–	730	730	1,817
Other office costs	141	5,474	1,978	7,593	6,081
Governance costs	–	–	3,825	3,825	3,750
	<u>671</u>	<u>142,757</u>	<u>9,447</u>	<u>152,875</u>	<u>136,657</u>

11. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	(1,883)	(1,883)	10,609	10,609

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	13,517	12,197

13. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,825	1,750

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	120,222	99,821
Social security costs	2,941	2,427
Employer contributions to pension plans	1,533	1,745
	<u>124,696</u>	<u>103,993</u>

The average head count of employees during the year was 7 (2021: 6).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements (continued)

Year ended 31 December 2022

15. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2021: Nil).

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2022 and 31 December 2022	375,000	26,751	5,995	84,805	492,551
Depreciation					
At 1 January 2022	52,500	26,204	172	79,522	158,398
Charge for the year	7,500	285	1,499	4,233	13,517
At 31 December 2022	60,000	26,489	1,671	83,755	171,915
Carrying amount					
At 31 December 2022	315,000	262	4,324	1,050	320,636
At 31 December 2021	322,500	547	5,823	5,283	334,153

17. Investments

	Other investments £
Cost or valuation	
At 1 January 2022	185,018
Additions	6,280
Disposals	(76,646)
Fair value movements	(1,883)
At 31 December 2022	112,769
Impairment	
At 1 January 2022 and 31 December 2022	—
Carrying amount	
At 31 December 2022	112,769
At 31 December 2021	185,018

All investments shown above are held at valuation.

18. Debtors

	2022 £	2021 £
Trade debtors	157	340
Prepayments and accrued income	3,771	2,992
Other debtors	4,568	5,543
	8,496	8,875

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	12,108	9,913
Accruals and deferred income	3,441	7,589
Social security and other taxes	585	1,351
Other creditors	7,611	10,306
	<u>23,745</u>	<u>29,159</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,533 (2021: £1,745).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	—	17,532

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2022

22. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	—	—	(13,517)	—	320,636
Investment reserve	185,018	—	—	(72,249)	—	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>—</u>	<u>(1,883)</u>	<u>468,604</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General funds	85,759	128,221	(192,589)	(4,407)	10,609	27,593
Fixed asset reserve	340,355	—	—	(6,202)	—	334,153
Investment reserve	174,409	—	—	10,609	—	185,018
	<u>600,523</u>	<u>128,221</u>	<u>(192,589)</u>	<u>—</u>	<u>10,609</u>	<u>546,764</u>

23. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
Net assets	<u>468,604</u>	<u>468,604</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	334,153	334,153
Investments	185,018	185,018
Current assets	56,752	56,752
Creditors less than 1 year	(29,159)	(29,159)
Net assets	<u>546,764</u>	<u>546,764</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Membership subscriptions	183	224
Donations	8,034	8,315
Bequests and legacies	215	2,000
RSPCA Grant	9,156	208
Pets at Home Foundation Grant	8,685	—
Government grant income	—	17,532
	<u>26,273</u>	<u>28,279</u>
 Charitable activities		
Cattery	29,416	34,886
Safe Haven	4,892	5,439
	<u>34,308</u>	<u>40,325</u>
 Other trading activities		
Shop takings	38,161	20,264
Fundraising events	6,257	2,972
RSPCA Door to Door	23,218	24,134
Other	1,224	2,423
	<u>68,860</u>	<u>49,793</u>
 Investment income		
Income from other investments	9,077	9,824
 Total income	<u>138,518</u>	<u>128,221</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities (continued)

Year ended 31 December 2022

	2022	2021
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	31,194	31,963
Wages and salaries	120,222	99,821
Employer's NIC	2,941	2,427
Pension costs	1,533	1,745
Rent	6,750	5,906
Rates and water	5,299	13,131
Light and heat	6,854	7,545
Repairs and maintenance	8,846	4,253
Insurance	1,141	918
Motor vehicle expenses	2,914	178
Legal and professional fees	4,555	5,567
Telephone	1,436	857
Other office costs	7,593	6,081
Depreciation	13,517	12,197
	<u>214,795</u>	<u>192,589</u>
 Total expenditure	 <u>214,795</u>	 <u>192,589</u>
 Net (losses)/gains on investments		
Gains/(losses) on other investment assets	<u>1,883</u>	<u>(10,609)</u>
 Net expenditure	 <u>(78,160)</u>	 <u>(53,759)</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	5,906
Shop - repairs & maintenance	114	530
	<u>6,864</u>	<u>6,436</u>
<i>Support costs</i>		
Shop - rates & water	(1,063)	5,922
Shop - light & heat	906	583
Shop - telephone	687	548
Shop - other office costs	141	159
	<u>671</u>	<u>7,212</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	29,366	30,857
Cattery - rates & water	1,613	1,613
Cattery - repairs & maintenance	8,687	3,273
Cattery - Depreciation	13,517	12,197
	<u>53,183</u>	<u>47,940</u>
<i>Support costs</i>		
Cattery - wages & salaries	120,222	99,821
Cattery - employer's NIC	2,941	2,427
Cattery - pension costs	1,533	1,745
Cattery - rates & water	4,749	5,596
Cattery - light & heat	5,948	6,962
Cattery - insurance	1,141	425
Cattery - telephone	749	309
Cattery - other office costs	5,474	3,800
	<u>142,757</u>	<u>121,085</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	1,828	1,106
Other - repairs & maintenance	45	450

Carried forward

1,873

1,556

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

	2022 £	2021 £
Brought forward	1,873	1,556
	<u>1,873</u>	<u>1,556</u>
Support costs		
Other - insurance	—	493
Other - motor expenses	2,914	178
Other - legal and professional fees	730	1,817
Other - other office costs	1,978	2,122
	<u>5,622</u>	<u>4,610</u>
Governance costs		
Governance costs - accountancy fees	1,825	1,750
Governance costs - financial advice	2,000	2,000
	<u>3,825</u>	<u>3,750</u>
Expenditure on charitable activities	<u>214,795</u>	<u>192,589</u>

Accounts

CHARITY REGISTRATION NUMBER: 208111

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Unaudited Financial Statements

31 December 2021

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Financial Statements

Year ended 31 December 2021

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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
Charity registration number	208111
Principal office	34 Station Road Ashford Kent TN23 1PH

The trustees

S C Stoker (Chair)	
S L Bailey	(Appointed 24 November 2021)
C Blackledge	(Appointed 30 September 2021)
J A Poplett	(Appointed 27 January 2021)
G E Hoad	
I C Smith	
L A Kendall (Treasurer)	
S Moir (Secretary)	
A Brant	(Deceased 8 July 2021)
M Norman	(Resigned 28 February 2022)
I Brant	
L Smith	(Appointed 30 September 2021, Resigned 15 March 2022)

Independent examiner	Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK published on 16 July 2014 as amended by Bulletin 1.

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

OBJECTIVES AND ACTIVITIES

Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main Activities

The main activities of the charity during 2021 were:

- Running the Ashford Cattery with the associated income
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE

Significant Activities

As we entered a new year, 2021, we were aware of the impact that the COVID pandemic had had on the charity. We were however still full of optimism on the back of the hard work and dedication of our staff and volunteers. Our hope was that 2021 would be better than 2020 and that there would be positive signs in relation to the end of the pandemic. This did turn out to be the case with improvements in some areas, such as shop income. Our achievements for 2021 are however something to be extremely proud of and are as follows (2020 figures are given in brackets):

- We took in 150 cats (246) and rehomed 157 (225);
- We neutered 103 animals (180) including 7 (30) owned by members of the public;
- We microchipped 70 animals (179) including 1 (14) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 14 animals (30).

We received income of £34,886 in 2021 from the cattery (£73,564 in 2020).

We would like to thank all those people who contribute to the success of the charity and support us with volunteer time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them. This was especially important during such an often difficult year. We continue to be truly humbled by the contributions made, whether financial or in terms of encouragement through social media.

As the figures given show the changes we needed to make as a result of COVID-19 continued to have an impact on the charity during 2021. Restrictions remained that resulted in a change to working practices, including in relation to the rehoming of cats, the operation of our charity shop and our fundraising activities.

The Branch Charity Shop (est.2003)

Once the shop was able to reopen after all the enforced closures due to COVID-19 restrictions the challenge was to restore sales to pre-pandemic levels whilst providing a safe environment for both volunteers and customers.

The existing band of dedicated volunteers were joined in the effort by many new ones, all of whom had the same aim of ensuring customers were confident to return to the shop. The volunteers had COVID safe measures to deal with in addition to all the normal tasks, which was no mean feat but their usual determination made it work. Lockdowns resulted in far larger donations of stock than usual, all which had to be dealt with despite the limited space available.

Sales have been slow in returning to previous levels but hopefully by the end of 2022 they will be back to pre-pandemic levels. The Trustees would like to thank all the volunteers in the Shop for their time and dedication in raising funds for the charity, those are vital for allowing our work to continue. We also thank all our customers for their support over the last twelve months.

The shop raised £20,264 during 2021, compared to £8,231 for 2020.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

Fundraising, Donations and Membership

During 2021 we continued to utilise social media to make a number of appeals. Having found these to be extremely successful during 2020 this is an approach we will continue with going forward, even as we start to return to the face-to-face fundraising we enjoyed before the pandemic. We would like to thank everyone who has responded so generously to our appeals.

During the year we were grateful to be awarded a restart grant for our shop by Ashford Borough Council. We would like to once again thank Ashford Borough Council for their support. In addition during 2021 the Regional Board of the RSPCA awarded the charity a grant to enable us to purchase a van, and continues to support the charity in 2022. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees for their support during a difficult period.

Income raised from fundraising events of £2,972 was an increase from the previous year, which had been £1,813. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. We would also like to thank our staff for their extremely hard work in relation to utilising social media during this difficult period. As always it is much appreciated.

We also continue to receive the RSPCA Door to Door income, which during 2021 amounted to £24,134 (£25,173 in 2020).

Managing our Investments

During 2021 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The value of our investment portfolio increased in 2021 by £10,609 to £185,018 (£174,409 in 2020). There was a positive impact on the investment income during 2021, which amounted to £9,824 in 2021, an increase on the previous year (£8,600 in 2020). In the first quarter of 2022 we have seen an encouraging increase in the value of our investments.

Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2021 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

Impact of COVID-19

We have explained the impact of COVID-19 on the main activities of the charity above however the impact continues to be wider than that. Our volunteers, who give so much time and effort to support the charity, were not always able to continue during this period, and when they could they were required to work in a different way. In addition everyone who may have wished to visit our cattery and shop, attend our fund raising events and adopt one of our cats were not always able to do so, certainly not in the way they have always been used to.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

FINANCIAL REVIEW

Income for the year amounted to £128,221 (£171,061 in 2020), a decrease of £42,840 on the previous year. This shows the true impact of the pandemic on the branch. The main sources of income remained the same as 2020, that being cattery income of £34,886 (£73,564 in 2020) and total fundraising of £27,106 (£26,986 in 2020). As already noted the shop takings were £20,264 during 2021, compared to £8,231 for 2020.

This resulted in a deficit for the year of £64,368 (deficit £11,042 in 2020). After taking account of movements on the charity's investments this resulted in an overall decrease in funds of £53,759 (decrease £40,545 in 2020).

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £88,000 and £132,000 (£99,000 and £150,000 in 2020), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2021 amount £27,593 (£85,759 in 2020). In addition to this, the charity holds investments on £185,018.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2021 amounted to £519,171 (£514,764 in 2020). Total charity funds, which are all unrestricted, amounted to £546,764 (£600,523 in 2020).

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held, however the Investment Policy is currently under review as noted in the COVID-19 and going concern section below. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided. The Trustees will also review the Investment Policy in light of the impact of COVID-19.

Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. All trustees are allocated areas to lead on, which are in line with their skills and expertise. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2021 the Board of Trustees continued to go through a period of change, with a number of new trustee being co-opted. The review of organisational governance, which started towards the end of 2018, continued although it has been slowed slightly by the impact of COVID-19. As restrictions were relaxed we were able to come together as a Board for a strategy day, which will influence the developments within the charity during 2022.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

Risk assessments were undertaken throughout 2021 and continue covering the period up to the date of this report. As a result of this a number key risks facing the charity have been identified, which we believe are common to most charities of our size. These are consistent with 2020. These are:

- Skills and experience of Trustees and the lack of a strategic approach
- Information quality and availability
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society

Pay Policy for Key Management Personnel

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

Pension Liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

Plans for the future

The Trustees plans for the next 12 months are:

- Recovery from the COVID-19 lock-down
- Develop the in-house neutering provision
- Recruit more trustees and volunteers to support the charity
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

COVID-19 and going concern

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19 lockdown, with the shop closed and rehoming fees reduced. A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. All government support offered has been taken up where relevant and applications for grants have been made to other bodies where appropriate. All measures have been taken to reduce costs during this period. The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. It is anticipated however that some investments may need to be released in the coming year. We hope that capital growth will minimise the impact of such action.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Trustees' Annual Report

Year ended 31 December 2021

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. All of these have been subject to the impact of COVID-19 and as such we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we expect door-to-door grant to drop off as we go forward.

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2022 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

Ms S Stoker (Chair)
Ms L Kendall (Treasurer)
Mrs S Moir (Secretary)
Mr A Brant (deceased 8 July 2021)
Mrs I Brant
Mr I Smith
Mr M Norman (resigned 28th February 2022)
Mr G Hoad
Mrs J Poplett (appointed 27th January 2021)
Ms L Smith (appointed 30th September 2021, resigned 15th March 2022)
Ms C Blackledge (appointed 30th September 2021)
Mr S Bailey (appointed 24th November 2021)
Mr M Li (appointed 26th March 2022)

The Board of Trustees must consist of between seven and fourteen members, which was the case during 2021. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All Trustees are subject to election at the Annual General Meeting.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Trustees' Annual Report

Year ended 31 December 2021

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees' annual report was approved on ~~3rd August 2022~~ ^{3rd August 2021} and signed on behalf of the board of trustees by:



S C Stoker

Chair



L A Kendall

Treasurer

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

16/8/2022

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Activities

Year ended 31 December 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	28,279	28,279	45,294
Charitable activities	5	40,325	40,325	78,310
Other trading activities	6	49,793	49,793	38,631
Investment income	7	9,824	9,824	8,600
Other income	8	—	—	226
Total income		<u>128,221</u>	<u>128,221</u>	<u>171,061</u>
Expenditure				
Expenditure on charitable activities	9,10	192,589	192,589	182,105
Total expenditure		<u>192,589</u>	<u>192,589</u>	<u>182,105</u>
Net gains/(losses) on investments	12	(10,609)	(10,609)	29,501
Net expenditure and net movement in funds		<u>(53,759)</u>	<u>(53,759)</u>	<u>(40,545)</u>
Reconciliation of funds				
Total funds brought forward		600,523	600,523	641,068
Total funds carried forward		<u>546,764</u>	<u>546,764</u>	<u>600,523</u>

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

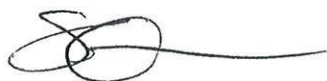
**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Statement of Financial Position

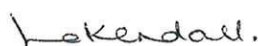
31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	334,153	340,355
Investments	18	185,018	174,409
		<u>519,171</u>	<u>514,764</u>
Current assets			
Debtors	19	8,875	13,997
Cash at bank and in hand		47,877	90,630
		<u>56,752</u>	<u>104,627</u>
Creditors: amounts falling due within one year	20	<u>29,159</u>	<u>18,868</u>
Net current assets		<u>27,593</u>	<u>85,759</u>
Total assets less current liabilities		<u>546,764</u>	<u>600,523</u>
Net assets		<u>546,764</u>	<u>600,523</u>
Funds of the charity			
Unrestricted funds:			
Other unrestricted income funds		546,764	600,523
Total unrestricted funds		<u>546,764</u>	<u>600,523</u>
Total charity funds	23	<u>546,764</u>	<u>600,523</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~3rd August 2021~~, and are signed on behalf of the board by:



S C Stoker
Chair



L A Kendall
Treasurer

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19 lockdown, with the shop closed and rehoming fees reduced. A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. All government support offered has been taken up where relevant and applications for grants have been made to other bodies where appropriate. All measures have been taken to reduce costs during this period. The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. All of these have been subject to the impact of COVID-19 and as such we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we expect door-to-door grant to drop off as we go forward.

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2022 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

3. Accounting policies (continued)

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Membership subscriptions	224	224	390	390
Donations	8,315	8,315	12,014	12,014
Bequests and legacies	2,000	2,000	—	—
Grants				
RSPCA Grant	208	208	—	—
Government grant income	17,532	17,532	32,890	32,890
	<u>28,279</u>	<u>28,279</u>	<u>45,294</u>	<u>45,294</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

5. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Cattery	34,886	34,886	73,564	73,564
Safe Haven	5,439	5,439	4,746	4,746
	<u>40,325</u>	<u>40,325</u>	<u>78,310</u>	<u>78,310</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Shop takings	20,264	20,264	8,231	8,231
Fundraising events	2,972	2,972	1,813	1,813
RSPCA Door to Door	24,134	24,134	25,173	25,173
Other	2,423	2,423	3,414	3,414
	<u>49,793</u>	<u>49,793</u>	<u>38,631</u>	<u>38,631</u>

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Income from other investments	9,824	9,824	8,600	8,600

8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	—	—	226	226

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Shop	6,436	6,436	3,460	3,460
Cattery	47,940	47,940	48,663	48,663
Other	1,556	1,556	1,921	1,921
Support costs	136,657	136,657	128,061	128,061
	<u>192,589</u>	<u>192,589</u>	<u>182,105</u>	<u>182,105</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Shop	6,436	7,212	13,648	6,005
Cattery	47,940	121,085	169,025	167,232
Other	1,556	4,610	6,166	5,893
Governance costs	—	3,750	3,750	2,975
	<u>55,932</u>	<u>136,657</u>	<u>192,589</u>	<u>182,105</u>

11. Analysis of support costs

	Shop £	Cattery £	Other £	Total 2021 £	Total 2020 £
Staff costs	—	103,993	—	103,993	100,286
Rates, water and sewerage	5,922	5,596	—	11,518	7,435
Light and heat	583	6,962	—	7,545	7,111
Motor expenses	—	—	178	178	113
Telephone	548	309	—	857	1,177
Insurance	—	425	493	918	1,159
Legal and professional fees	—	—	1,817	1,817	—
Other office costs	159	3,800	2,122	6,081	7,805
Governance costs	—	—	3,750	3,750	2,975
	<u>7,212</u>	<u>121,085</u>	<u>8,360</u>	<u>136,657</u>	<u>128,061</u>

12. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gains/(losses) on other investment assets	<u>10,609</u>	<u>10,609</u>	<u>(29,501)</u>	<u>(29,501)</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	12,197	11,765
Gains on disposal of tangible fixed assets	<u>—</u>	<u>(226)</u>

14. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,750</u>	<u>975</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	99,821	96,496
Social security costs	2,427	2,102
Employer contributions to pension plans	1,745	1,688
	<u>103,993</u>	<u>100,286</u>

The average head count of employees during the year was 6 (2020: 6).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2020: Nil).

17. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2021	375,000	26,751	—	84,805	486,556
Additions	—	—	5,995	—	5,995
At 31 December 2021	<u>375,000</u>	<u>26,751</u>	<u>5,995</u>	<u>84,805</u>	<u>492,551</u>
Depreciation					
At 1 January 2021	45,000	25,919	—	75,282	146,201
Charge for the year	7,500	285	172	4,240	12,197
At 31 December 2021	<u>52,500</u>	<u>26,204</u>	<u>172</u>	<u>79,522</u>	<u>158,398</u>
Carrying amount					
At 31 December 2021	<u>322,500</u>	<u>547</u>	<u>5,823</u>	<u>5,283</u>	<u>334,153</u>
At 31 December 2020	<u>330,000</u>	<u>832</u>	<u>—</u>	<u>9,523</u>	<u>340,355</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

18. Investments

	Other investments £
Cost or valuation	
At 1 January 2021	174,409
Additions	—
Fair value movements	10,609
At 31 December 2021	<u>185,018</u>
Impairment	
At 1 January 2021 and 31 December 2021	—
Carrying amount	
At 31 December 2021	<u>185,018</u>
At 31 December 2020	<u>174,409</u>

All investments shown above are held at valuation.

19. Debtors

	2021 £	2020 £
Trade debtors	340	8,111
Prepayments and accrued income	2,992	2,501
Other debtors	5,543	3,385
	<u>8,875</u>	<u>13,997</u>

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,913	13,496
Accruals and deferred income	7,589	2,986
Social security and other taxes	1,351	1,683
Other creditors	10,306	703
	<u>29,159</u>	<u>18,868</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,745 (2020: £1,688).

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements (continued)

Year ended 31 December 2021

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>17,532</u>	<u>32,890</u>

23. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
General funds	85,759	128,221	(192,589)	(4,407)	10,609	27,593
Fixed asset reserve	340,355	—	—	(6,202)	—	334,153
Investment reserve	174,409	—	—	10,609	—	185,018
Exploration of another shop option/Clinic	—	—	—	—	—	—
Neutering Bus alternatives	—	—	—	—	—	—
Cattery Improvements	—	—	—	—	—	—
	<u>600,523</u>	<u>128,221</u>	<u>(192,589)</u>	<u>—</u>	<u>10,609</u>	<u>546,764</u>

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 £
General funds	40,894	171,061	(182,105)	85,410	(29,501)	85,759
Fixed asset reserve	351,264	—	—	(10,909)	—	340,355
Investment reserve	203,910	—	—	(29,501)	—	174,409
Exploration of another shop option/Clinic	15,000	—	—	(15,000)	—	—
Neutering Bus alternatives	20,000	—	—	(20,000)	—	—
Cattery Improvements	10,000	—	—	(10,000)	—	—
	<u>641,068</u>	<u>171,061</u>	<u>(182,105)</u>	<u>—</u>	<u>(29,501)</u>	<u>600,523</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

24. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	334,153	334,153
Investments	185,018	185,018
Current assets	56,752	56,752
Creditors less than 1 year	(29,159)	(29,159)
Net assets	<u>546,764</u>	<u>546,764</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	340,355	340,355
Investments	174,409	174,409
Current assets	104,627	104,627
Creditors less than 1 year	(18,868)	(18,868)
Net assets	<u>600,523</u>	<u>600,523</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Membership subscriptions	224	390
Donations	8,315	12,014
Bequests and legacies	2,000	—
RSPCA Grant	208	—
Government grant income	17,532	32,890
	<u>28,279</u>	<u>45,294</u>
 Charitable activities		
Cattery	34,886	73,564
Safe Haven	5,439	4,746
	<u>40,325</u>	<u>78,310</u>
 Other trading activities		
Shop takings	20,264	8,231
Fundraising events	2,972	1,813
RSPCA Door to Door	24,134	25,173
Other	2,423	3,414
	<u>49,793</u>	<u>38,631</u>
 Investment income		
Income from other investments	9,824	8,600
 Other income		
Gain on disposal of tangible fixed assets held for charity's own use	—	226
	<u>—</u>	<u>226</u>
 Total income	<u>128,221</u>	<u>171,061</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	31,963	33,671
Wages and salaries	99,821	96,496
Employer's NIC	2,427	2,102
Pension costs	1,745	1,688
Rent	5,906	3,375
Rates and water	13,131	9,042
Light and heat	7,545	7,111
Repairs and maintenance	4,253	3,626
Insurance	918	1,159
Motor vehicle expenses	178	113
Legal and professional fees	5,567	2,975
Telephone	857	1,177
Other office costs	6,081	7,805
Depreciation	12,197	11,765
	<u>192,589</u>	<u>182,105</u>
Total expenditure	<u>192,589</u>	<u>182,105</u>
Net gains/(losses) on investments		
Gains/(losses) on other investment assets	(10,609)	29,501
Net expenditure	<u>(53,759)</u>	<u>(40,545)</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	5,906	3,375
Shop - repairs & maintenance	530	85
	<u>6,436</u>	<u>3,460</u>
<i>Support costs</i>		
Shop - rates & water	5,922	1,841
Shop - light & heat	583	524
Shop - telephone	548	180
Shop - other office costs	159	—
	<u>7,212</u>	<u>2,545</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	30,857	31,919
Cattery - rates & water	1,613	1,607
Cattery - repairs & maintenance	3,273	3,372
Cattery - Depreciation	12,197	11,765
	<u>47,940</u>	<u>48,663</u>
<i>Support costs</i>		
Cattery - wages & salaries	99,821	96,496
Cattery - employer's NIC	2,427	2,102
Cattery - pension costs	1,745	1,688
Cattery - rates & water	5,596	5,594
Cattery - light & heat	6,962	6,587
Cattery - insurance	425	314
Cattery - telephone	309	997
Cattery - other office costs	3,800	4,791
	<u>121,085</u>	<u>118,569</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	1,106	1,752
Other - repairs & maintenance	450	169
	<u>1,556</u>	<u>1,921</u>
Carried forward	1,556	1,921

**Royal Society for the Prevention of Cruelty to Animals Kent,
Ashford, Tenterden and District Branch**

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Brought forward	1,556	1,921
	<u>1,556</u>	<u>1,921</u>
Support costs		
Other - insurance	493	845
Other - motor expenses	178	113
Other - legal and professional fees	1,817	—
Other - other office costs	2,122	3,014
	<u>4,610</u>	<u>3,972</u>
Governance costs		
Governance costs - accountancy fees	1,750	975
Governance costs - financial advice	2,000	2,000
	<u>3,750</u>	<u>2,975</u>
Expenditure on charitable activities	<u>192,589</u>	<u>182,105</u>

Accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Registration No. 208111 (England and Wales)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

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**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

LEGAL AND ADMINISTRATIVE INFORMATION

President	Mr P O'Grady
Patrons	Mr B Mills Mr L Camier
Trustees	Ms S Stoker (Chairman) Miss S Moir (Secretary) Ms L Kendall (Treasurer) Mrs I Brant Mr G Hoad Mr M Norman Ms J Poplett Mr I Smith
Key Management Personnel	Trustees (as detailed above) Mr I Jubb (cattery manager)
Principal Address	34 Station Road Ashford Kent. TN23 1PH
Independent Examiner	M A Wilkes FCA Azets Audit Services 5th Floor Ashford Commercial Quarter 1 Dover Place Ashford Kent. TN23 1FB
Banker	National Westminster Plc 20 High Street Ashford Kent. TN24 8SH
Investment Managers	Investec Wealth and Management Ltd 5 George Square Glasgow G2 1DY

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK published on 16 July 2014 as amended by Bulletin 1.

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

Purpose

The RSPCA Ashford Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

Main activities

The main activities of the charity during 2020 were:

- Running the Ashford Cattery with the associated income including from the Safe Haven scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Achievements and Performance in the year

Significant activities

Once again as we entered a new year, 2020, we were full of optimism on the back of excellent results from the previous year, all of which were down to the hard work and dedication of our staff and volunteers. Our hope was that 2020 could be even better. Less than three months into the year everything changed as the country entered lockdown and we closed our doors both to the cattery and the shop. Despite this our achievements are something to be extremely proud of and are as follows (2019 figures are given in brackets):

- We took in 246 cats (413) and rehomed 225 (361);
- We neutered 180 animals (389) including 30 (145) owned by members of the public;
- We microchipped 179 animals (408) including 14 (158) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 30 animals (245).

We would like to thank all those people who contribute to the success of the charity and support us with volunteer time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them. This was especially important during such a different and often difficult year. We were truly humbled by the contributions made, whether financial or in terms of

As the figures given show the changes we needed to make as a result of COVID-19 had an impact on the charity. As the government talked about the need for a national lockdown and isolation for certain groups of the population we, as a Board of Trustees, took the decision in mid-March 2020 to implement a number of control measures, which included closing both the cattery and the shop, cancelling all planned fundraising events and standing down our volunteers.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT OF THE TRUSTEES

Achievements and Performance in the year

Significant activities

For the first two months of the lockdown period we were unable to rehome cats and therefore no income was generated in this manner. At this time however we had a number of case cats resident and the income continued to be received for this area. The change in restrictions in May 2020 meant that by introducing new processes we were able to start rehoming again, albeit at a lower level than usual.

We maximised the application of government support available during the year, which reduced the negative impact on our significant activities.

The Branch Charity Shop (est.2003)

The Branch shop again started on a successful footing raising £8,231 for the Branch up until the time it was forced to close at the start of the first National Lockdown. This is clearly a large reduction from the previous year where shop takings were £40,101. This was even more disappointing as the Trustees had plans to invest in the shop this year. We had hoped to make some improvements to benefit both volunteers and customers. This has obviously all had to be put on hold until such time as we can safely re-open. The shop premises qualified for the small business rate relief and as such attracted the government grant of £10,000, which was received in April 2020. In addition we took advantage of additional measures open to us such as reduced rates for the shop.

Once again our thanks go to the senior volunteers for keeping the shop running smoothly during the time it was open and to all the volunteers who cheerfully give up their time. We know they are all eager to get back into the shop to start raising money for the Branch and look forward to welcoming them back as soon as circumstances allow us to do so. We are confident that we can take the shop forward to even greater success once we get back to "business as usual".

Fundraising, Donations and Membership

As planned fundraising events were cancelled in March 2020 the Cattery Manager and staff utilised social media to make a number of appeals for donations including food. These were very successful and were utilised throughout the year. We would like to thank everyone who has responded so generously to our appeals.

In addition we have been grateful to be awarded a grant during the COVID-19 lock-down, in the amount of £750, from Ashford Borough Council, received in June 2020. We would like to once again thank Ashford Borough Council for their support.

Income raised from fundraising events of £1,813 was a reduction from the previous year, which had been £4,961. This is mainly due to the lack of events during 2020 as a result of lockdown and restrictions. The total income from fundraising in general did increase as a result of donations made in response to social media campaigns. Total donations for 2020 were £12,014 compared to £4,566 in 2019. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the Branch. We would also like to thank our staff for their extremely hard work in relation to utilising social media during this difficult period. As always it is much appreciated.

We also continue to receive the RSPCA Door to Door income, which during 2019 amounted to £25,173 (£26,739 in 2019).

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT OF THE TRUSTEES

Managing our investments

During 2020 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The value of our investment portfolio decreased in 2020 by £29,501 to £174,409 (£203,910 in 2019). This decrease in value was unfortunately due to the impact of COVID-19 and the associated economic downturn. This had a further negative impact on the investment income during 2020, which amounted to £8,600 in 2020 (£11,594 in 2019).

Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2020 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

Impact of COVID-19

We have explained the impact of COVID-19 on the main activities of the charity above however the impact has been wider than that. Our volunteers, who give so much time and effort to support the charity, have been unable to continue during this period. In addition in March 2020, as a further control measure, working patterns for our staff were changed and advantage was taken of the furlough scheme. Finally everyone who may have wished to visit our cattery and shop, attend our fund raising events and adopt one of our cats were unable to do so. Rehoming was later restarted however in a very different way.

Financial Review

Income for the year amounted to £170,836 (£170,652 in 2019), an increase of £184 on the previous year. The main sources of income for 2020 changed to be the cattery income of £73,564 (2019: £73,608) and fundraising of £26,886 (£31,700). Previously this would have included the shop takings, which were £8,231 (2019: £40,101) and whilst this is still a good contribution to the income of the branch, as a result of the changes made because of COVID-19 is obviously a substantial decrease. Expenditure for the year amounted to £181,878 (2019: £209,571).

This resulted in a deficit for the year of £11,042 (2019: deficit £38,919). After taking account of movements on the charity's investments this resulted in an overall decrease in funds of £40,543 (2019: decrease £23,235).

Reserves Policy

The Trustees review the reserve levels of the charity annually. This review encompasses the nature of income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees take into consideration the future plans of the charity, the uncertainty over future income streams and other key risks identified during the risk review.

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £99,000 and £150,000 (2019: £99,000 and £150,000), as unrestricted reserves. The unrestricted reserves of the charity at 31 December 2020 amount £85,760 (2019: £40,893).

It is believed that should operations drastically reduce at the cattery, that this level of reserves would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Designated funds at 31 December 2020 amounted to £514,764 (2019: £600,174) relating to the charity's fixed assets and investments.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT OF THE TRUSTEES

Investment policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held, however the Investment Policy is currently under review. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided. The Trustees will also review the Investment Policy in light of the impact of COVID-19.

Risk policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Support Specialist in this vital area.

During 2020 the Board of Trustees continued to go through a period of change, with a new trustee being co-opted in January 2020. The review of organisational governance, which started towards the end of 2018, continued although it was slowed slightly by the impact of COVID-19. Towards the end of the year however a review of staffing was undertaken as the trustees believed that there was a need for an additional role to cover areas of governance, including around the shop. Following a very successful recruitment campaign both a Branch Manager and a Deputy Branch Manager were successfully recruited on a part-time basis.

Risk assessments were undertaken throughout 2020 and continue covering the period up to the date of this report. As a result of this a number key risks facing the charity have been identified, which we believe are common to most charities of our size. These are consistent with 2019, subject to the addition of a COVID-19 related risk. These are:

- Skills and experience of Trustees and the lack of a strategic approach
- Information quality and availability
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the

Pay policy for key management personnel

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

Pension liability

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT OF THE TRUSTEES

Plans for the future

The Trustees plans for the next 12 months are:

- Recovery from the COVID-19 lock-down
- Develop the in-house neutering provision
- Continue with the provision of the walk-in vaccination clinic, which has been hugely beneficial to both animals and their owners
- Recruit more trustees and volunteers to support the charity
- Continue to develop strategies to increase legacies
- Develop strategies to increase the number of Safe Haven sponsorships
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use pf social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

COVID-19 and going concern

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19 lockdown, with the shop closed and rehoming fees reduced. A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. All government support offered has been taken up where relevant and applications for grants have been made to other bodies where appropriate. All measures have been taken to reduce costs during this period. The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. All of these have been subject to the impact of COVID-19 and as such we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we expect door-to-door grant to remain similar for the coming year, as this is retrospective, however are planning for a significant drop the following year.

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2021 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

Structure

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

Governance and Management

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity

During the year the following were Trustees of the charity:

Ms S Stoker (Chairman)

Mrs S Moir (Secretary)

Ms L Kendall (Treasurer)

Mr A Brant (deceased 8 July 2021)

Mrs I Brant

Mr G Hoad (appointed 29 January 2020)

Mr M Norman

Ms J Poplett (appointed 27 January 2021)

Mr I Smith

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

REPORT OF THE TRUSTEES

Governance and Management

The Board of Trustees must consist of between seven and fourteen members, which was the case during 2020. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore undertook a trustee skills audit and as a result ran a recruitment campaign, which was subject to a positive response. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All Trustees are subject to election at the Annual General Meeting.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance

financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (RFS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the

Independent examiner

On 7 September 2020 Group Audit Services Limited trading as Wilkins Kennedy Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

Approved by the Trustees and signed on their behalf by:

.....
Ms S Stoker

Date: 3 September 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity Trustees 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 all 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 except that referred to in the previous paragraph have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounts records were not kept in respect of the Trust as required by section 130 of the ACT; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

We draw attention to the disclosures relating to the impact of Covid-19 since the year end set out in notes 1.10 and 17. Our opinion is not modified in respect of this matter.

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

M A Wilkes FCA

Azets Audit Services

9 September 2021

5th Floor
Ashford Commercial Quarter
1 Dover Place
Ashford
Kent. TN23 1FB

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted	
		2020	2019
		Total	Total
	Notes	£	£
Income from:			
Donations and legacies	2	12,405	4,602
Charitable activities	3	78,310	78,064
Other trading activities	4	38,631	76,392
Job Retention Scheme grant		22,140	-
Retail rates grant		10,750	-
Investment income		8,600	11,594
Total income		170,836	170,652
Expenditure on:			
Raising funds			
Shop		6,005	11,609
Other		6,867	19,765
Investment manager's costs		2,000	2,000
Charitable activities		167,006	176,197
Total resources expended	5	181,878	209,571
Net expenditure before gains/(losses) on investments		(11,042)	(38,919)
(Loss) / Gain on investment assets	11	(29,501)	15,684
Net movement in funds		(40,543)	(23,235)
Funds brought forward 1 January 2020		641,067	664,302
Funds carried forward 31 December 2020		600,524	641,067

All income and expenditure derive from continuing activities. All transactions in 2019 related to unrestricted activity.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible assets	10	340,355		351,264	
Investments	11	<u>174,409</u>		<u>203,910</u>	
			514,764		555,174
Current Assets					
Debtors	12	13,997		13,645	
Cash at bank and in hand		<u>90,631</u>		<u>83,600</u>	
		104,628		97,245	
Creditors: amounts falling due within one year	13	<u>(18,868)</u>		<u>(11,352)</u>	
Net current assets			85,760		85,893
Net assets			<u>600,524</u>		<u>641,067</u>
Funds					
Unrestricted funds			85,760		40,893
Designated funds	14		<u>514,764</u>		<u>600,174</u>
	15		<u>600,524</u>		<u>641,067</u>

The financial statements were approved and authorised for issue by the Board on 25 August 2021.

Signed on behalf of the Board of Trustees

Ms S Stoker
Trustee

Ms L Kendall
Trustee

The notes on pages 11 to 18 form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 ACCOUNTING POLICIES

1.1 General information and basis of preparation

The Royal Society for the Prevention of Cruelty to Animals, Ashford Tenterden and District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102) as amended by Bulletin 1, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated fund balance has been represented to ensure that fund balance stated accurately reflects the designation policy adopted by the Trustees.

1.3 Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1.3 Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures and fittings	3 years straight line
Cattery set up costs	20 years straight line
Motor Vehicles	4 years straight line
Buildings	50 years straight line

All assets costing more than £200 are capitalised and a full year's depreciation is charged in the year of acquisition.

1.6 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Financial instruments

The trust only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19 lockdown, with the shop closed and rehoming fees reduced. A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. All government support offered has been taken up where relevant and applications for grants have been made to other bodies where appropriate. All measures have been taken to reduce costs during this period. The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. All of these have been subject to the impact of COVID-19 and as such we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we expect door-to-door grant to remain similar for the coming year, as this is retrospective, however are planning for a significant drop the following year. We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2021 to mitigate any such impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

1.11 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of assets.

2 Income from donations and legacies	2020	2019
	£	£
Membership subscriptions	391	36
Donations	12,014	4,566
	<u>12,405</u>	<u>4,602</u>
3 Income from charitable activities	2020	2019
	£	£
Cattery	73,564	73,608
Safe Haven	4,746	4,456
	<u>78,310</u>	<u>78,064</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 Income from other trading activities	2020	2019
	£	£
Shop takings	8,231	40,101
Fundraising events	1,813	4,961
RSPCA Door to Door	25,173	26,739
Other	3,414	4,591
	<u>38,631</u>	<u>76,392</u>

5 Analysis of expenditure

	Staff Costs	Direct Costs	Support Costs	2020	2019
	£	£	£	£	£
Raising funds					
Shop	-	3,460	2,545	6,005	11,609
Other	-	1,920	4,947	6,867	19,765
Investment manager's charges	-	2,000	-	2,000	2,000
Charitable activities					
Cattery	100,286	48,437	18,283	167,006	176,197
	<u>100,286</u>	<u>55,817</u>	<u>25,775</u>	<u>181,878</u>	<u>209,571</u>

6 Allocation of support costs

	Cattery	Shop	Other	2020	2019
	£	£	£	£	£
Rates, water and sewerage	5,594	1,841	-	7,435	8,638
Light and heat	6,587	524	-	7,111	7,917
Motor expenses	-	-	113	113	1,097
Telephone	997	180	-	1,177	1,687
Printing, postage and stationery	639	-	85	724	1,938
Computer and website costs	-	-	520	520	880
Insurance	314	-	845	1,159	845
Other	4,152	-	2,409	6,561	5,978
Governance costs (note 7)	-	-	975	975	950
	<u>18,283</u>	<u>2,545</u>	<u>4,947</u>	<u>25,775</u>	<u>29,930</u>

7 Governance costs

	2020	2019
	£	£
Independent examiner's remuneration	975	950
	<u>975</u>	<u>950</u>

8 Staff costs

	2020	2019
	£	£
Wages and salaries	96,496	95,220
Social security costs	2,102	3,185
Pension costs	1,688	1,588
	<u>100,286</u>	<u>99,993</u>

Average number of staff, by headcount, in the year was 6 (2019: 6).

No member of staff earned more than £60,000 during the year (2019: nil).

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration (including pension benefits) during the year (2019: £Nil).

No Trustees (2019: 1) received reimbursed travel related expenses during the year (2019: 1 trustee - £50). All reimbursed expenses are incurred exclusively for charitable purposes.

The Trustees consider the Trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Key management personnel salaries amounted to £27,759 (2019: £26,806).

10 Tangible fixed assets

	Freehold buildings £	Cattery set up costs £	Fixtures & fittings other £	Fixtures & fittings catter £	Motor Vehicles £	Total £
Cost / deemed value:						
As at 1 January 2020	375,000	84,805	4,691	21,204	2,500	488,200
Additions	-	-	856	-	-	856
Disposals	-	-	-	-	(2,500)	(2,500)
As at 31 December 2020	<u>375,000</u>	<u>84,805</u>	<u>5,547</u>	<u>21,204</u>	<u>-</u>	<u>486,556</u>
Depreciation						
As at 1 January 2020	37,500	71,041	4,691	21,204	2,500	136,936
Charge	7,500	4,241	24	-	-	11,765
Depreciation on disposals	-	-	-	-	(2,500)	(2,500)
As at 31 December 2020	<u>45,000</u>	<u>75,282</u>	<u>4,715</u>	<u>21,204</u>	<u>-</u>	<u>146,201</u>
Net Book Value						
As at 31 December 2020	<u>330,000</u>	<u>9,523</u>	<u>832</u>	<u>-</u>	<u>-</u>	<u>340,355</u>
As at 31 December 2019	<u>337,500</u>	<u>13,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,264</u>

The freehold buildings were revalued in May 2014 by Taylor Riley Stafford, Chartered Surveyors, on an appraisal for marketing purposes. Its original cost was £9,033.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11 Fixed asset investments	Total £
Market value at 1 January 2020	203,910
Unrealised losses	(29,501)
Market value at 31 December 2020	<u>174,409</u>
Historical cost	<u>148,491</u>

The fair value of the listed investments is determined by reference to the mid-market value of shares at the Balance Sheet date.

Investments at fair value comprise:

	2020 £	2019 £
Equities	72,604	94,150
Overseas equities	38,135	41,109
UK Fixed interest	11,979	14,520
Overseas Fixed interest	21,754	23,583
Property	17,091	17,909
Other	12,846	12,639
	<u>174,409</u>	<u>203,910</u>

Investment assets split between UK and those outside the UK:

UK Investments	114,520	139,218
Non-UK Investments	59,889	64,692
	<u>174,409</u>	<u>203,910</u>

The Charity held the following investments in excess of 5% of the total value.

	2020 £	2019 £
BP	5,097	9,435
Royal Dutch Shell	6,298	11,199
GlaxoSmithKline	10,066	13,341
Temple Bar Investment Trust	11,454	17,724
M & G Investment Man. Global Fr High Yield	14,612	15,307
Murray International Trust	15,764	17,626
BNY Mellon	14,083	13,933
Primary Health Properties	17,091	17,909
Rio Tinto	16,422	13,508
GCP Infrastructure	11,979	14,520
HICL Infrastructure	12,846	12,639
HSBC Holdings	5,682	8,879

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12 Debtors	2020	2019
	£	£
Trade debtors	8,111	1,749
Other debtors	3,385	8,934
Prepayments and accrued income	2,501	2,962
	<u>13,997</u>	<u>13,645</u>

13 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	13,496	6,051
Accruals and deferred income	2,986	4,195
Other creditors	2,386	1,106
	<u>18,868</u>	<u>11,352</u>

14 Designated funds

	Balance at 1 January 2020	New designations	Designations released	Balance at 31 December 2020
	£	£	£	£
Fixed asset reserve	351,264	-	(10,909)	340,355
Investment reserve	203,910	-	(29,501)	174,409
Exploration of another shop option / Clinic	15,000	-	(15,000)	-
Neuturing Bus alternatives	20,000	-	(20,000)	-
Cattery improvements	10,000	-	(10,000)	-
	<u>600,174</u>	<u>-</u>	<u>(85,410)</u>	<u>514,764</u>

Designated funds - 2019

	Balance at 1 January 2019	New designations	Designations released	Balance at 31 December 2019
	£	£	£	£
Fixed asset reserve	363,004	-	(11,740)	351,264
Investment reserve	188,226	15,684	-	203,910
Exploration of another shop option / Clinic	15,000	-	-	15,000
Neuturing Bus alternatives	15,000	5,000	-	20,000
Cattery improvements	10,000	-	-	10,000
Dog boarding and support for	5,000	-	(5,000)	-
	<u>596,230</u>	<u>20,684</u>	<u>(16,740)</u>	<u>600,174</u>

Fixed asset reserve

The fixed asset reserve represents fixed assets which are not considered to be general free reserves as they represent buildings and equipment to carry out charitable activities.

Investment reserve

The investment reserve represents investments which are not considered to be general free reserves and is used for income generation.

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14 Designated funds

Neutering Bus alternatives

This fund is to explore alternatives to the current Neutering Bus should it cease to be available in the future.

Exploration of another shop option / Clinic

During the year it has not been feasible to explore this option, in the main due to the lack of hands on support to run another shop. It is being discussed to replace this fund at the same amount to explore the option of re-opening the clinic at the existing Branch premises, where one previously existed many years ago.

Cattery improvements

This fund represented the exploration of improvement required to the cattery.

Release of funds

Following the national lockdown and the unknown impact of COVID 19 on the cattery's ability to generate funds during 2020 and 2021 the Trustees agreed to release the designations in respect of the neutering bus alternative, the exploration of a new shop/clinic and the cattery improvements. This was to allow the Trustees to assess the impact on the charity's reserves as a result of COVID-19

15 Analysis of net assets between funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	-	340,355	-	340,355
Investments	-	174,409	-	174,409
Current assets	59,629	44,999	-	104,628
Current liabilities	(18,868)	-	-	(18,868)
Total	40,761	559,763	-	600,524

Analysis of net assets between funds - 2019

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	-	351,264	-	351,264
Investments	-	203,910	-	203,910
Current assets	52,246	44,999	-	97,245
Current liabilities	(11,352)	-	-	(11,352)
Total	40,894	600,173	-	641,067

16 Related Party Transactions

The Branch constitution is approved by the national RSPCA umbrella body, charity no. 219099, which is considered a related party for accounting purposes. During the financial year, the Branch received a total of £25,173 (2019: £26,739) in grant funding from the national RSPCA for the Branch's purposes. The Branch also receives a number of umbrella body services, including legacy administration under the Branch Legacy Scheme, membership administration and practical guidance and assistance from a Branch Support Specialist employed by the national Society. The Branch paid the national society £551 (2019: £551) as a Branch Annual Contribution.

17 COVID-19

In 2020 the world was shaken with the onset of Covid-19. The Trustees have assessed the operational and financial impact on the charity in the Strategic Report on pages 2, 3, 4 and 5 and in the going concern statement at note 1.10.