



Medway West Branch

Charity No. 209192

ANNUAL REPORT 2020



**What a very strange year 2020 turned out to be.
The staff, Trustees, volunteers and animals all felt the
effects of being locked down, just like the rest of the world!**

R S P C A

MEDWAY WEST BRANCH

ANNUAL GENERAL MEETING

You are cordially invited to attend the Annual General Meeting of

RSPCA – Medway West Branch

On

Tuesday 10th August 2021 at 7:30pm

At The Parsons Memorial Clinic, 174 Walderslade Road, Chatham, Kent ME5 0PQ

AGENDA

- 1 Chairman's Address and Welcome
- 2 Apologies for Absence
- 3 Adoption of Minutes of Last AGM
- 4 Matters Arising
- 5 Adoption of Branch AGM Report and Accounts
- 6 Kent Inspectorate Group Report
- 7 Election of Committee Members
- 8 Election of Auditors
- 9 Any Other Business

PLEASE LET THE BRANCH KNOW (when returning the attendance slip)

IF YOU CAN SUGGEST ANY ADDITIONAL ITEMS FOR THE AGENDA.

Soft drinks and light refreshments will be available together with a selection of RSPCA goods for sale. You are welcome to bring guests but only members will be able to vote and, in order to help us organize refreshments, please complete and return the enclosed attendance slip, which also gives you the opportunity to nominate Committee Members if you wish.

PLEASE NOTE:

It is VITAL that members make every effort to attend the AGM as, if not enough members are present, we will be unable to hold the Meeting and, to comply with Charity regulations, the AGM will have to be re-organized. This means using even more precious funds on administration that we would much rather spend on the animals.

Chairman's Annual Report for 2020

WOW – What a year that was!!

2020 started with a bang, literally as on the evening of the 14th January a tree came down across the entrance to our carpark, Michele contacted a family friend and by 10am the next morning it had been cleared and we were ready to open. Also, we had finally sorted the problem with the bank, the damp in the flat, the rubbish at the shop and we were looking forward to a better year ahead.

Then Covid-19 Hit Us: - Fundraising stopped, the Shop closed/staff furloughed, the Branch/Clinic closed to the public, the reception staff were told to stay at home, and our outside staff were limited. It was scary, and it meant that we had little income. Masks, hand sanitizer, social distancing and lockdowns became the norm.

But we are still here, and I would like to thank most sincerely our outside staff, Brenda Coveney, Nic Banham, Suzy Bale, Kayleigh Mayatt and Rebecca Heath for all of their hardwork and support in looking after our animals. It must have been difficult working under such conditions, they bravely carried on – we cannot thank them enough.

Then a big thank you of course goes to Michele and Chantal who both worked tirelessly to see that the Branch was kept running, they spent many hours on the computer, paying our suppliers so we could continue to operate as best we could under the circumstances. They also claimed all the grants that we were entitled to so that our losses were kept as low as possible. There were times when Chantal had to work from home and Michele was left on her own to manage the phone plus her normal duties. She was dealing with clients on the phone and face to face, through the window, especially when they needed medications or food for their animals. All with Covid-19 protection measures in place.

We all know how much Michele is dedicated to our Branch, but she has gone above and beyond and deserves our heartfelt gratitude and upmost respect. Well done Michele and thank you.

On a lighter note she still managed to take £200.75 on our Christmas table, put up just before the November lockdown (through the window of course)

Finally I say to you all, look after yourselves, we will get through this, our new normal may be a bit different, but we will carry on. Stay safe.

Best Wishes

Dave Downard

Hon. Branch Chairman

Treasurers/Trustees Report

Treasurers Report

Treasurer's Annual Report for 2020

What a difficult year it has been for the Branch.

Lockdown has had a great impact on fund raising, as well as the loss of the income from our Charity Shop in Strood.

The Clinic remained open to help the public in the welfare of their pets, as well as rehoming unwanted small animals in line with government guidance.

Our Manager Michele Carr has been manning the phones solo at the height of the outbreak while Chantal Morton has been working from home keeping up with all the additional administration work that was required.

Many thanks to our animal care assistants who have continued to feed and clean out animal housing which is of course an important part of their welfare.

Hopefully we are on the up now and can start to get back to some normality and resume our fundraising activities along with our Charity Shop starting to bring in much needed revenue.

Lois Warren

Hon. Treasurer

Trustees Report

Organisational Structure

The Society for the Prevention of Cruelty to Animals was founded on the 16th June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932. The work of the society is governed by the RSPCA Act and by the Rules of the Society. Membership of the Society is by subscription and may be on a life, annual or junior basis.

The Society is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The Branch is governed by a committee who are trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the committee controls and monitors all the fundraising and animal welfare initiatives of the Branch including the work of The Parsons Memorial Clinic and Rehoming centre.

Objectives and public benefit statement

The RSPCA Medway West Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Chatham, Rochester, Gillingham and the Isle of Grain.

The objectives of the Branch are to promote the work and objectives of the Society – to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. **We have complied with the duty under the charities act 2006 to have due regard to public benefit guidance published by the Commission.**

Advancement of animal welfare

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public (*in italics*). All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

Details of the Medway West Branch activities can be found within the individual Trustees reports.

We support our local Inspector[s] by *[taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away]*. The Society's Inspectorate *(as well as providing education, information and advice)* rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to *'the prevention or suppression of cruelty'* part of the RSPCA objectives and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through our Branch Clinic. *This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.* During 2020 we treated 796 animals.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our Branch Clinic. *This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We rehome animals in need at low cost to people willing and able to have a companion animal. *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives to rehome to those who could not afford them.*

We take in, free of charge, lost animals and take steps to reunite them with owners. *This works benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.*

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. *The public benefits from knowing that we can intervene to assist animals in need.*

We offer free animal care advice at our clinic and on our website. *The public benefits through the promotion of responsible pet ownership.*

Within the terms of our governing document, we support the National Society, other RSPCA branches and other local animal welfare charities by taking in and rehoming animals from other Branch areas and boarding case animals for the National Society if required.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, providing work experience placements for schools, colleges and back to work initiatives. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.*

The cost of maintaining the Clinic, providing appropriate levels of care for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £109,213.00 during the year. The Branch funded this activity from incoming resources of £135,100.00 this included over the counter income from the clinic itself, adoption donations, fund raising, legacies and interest.

Risk Analysis

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. (Original copies of the Risk Management Policies and Reserves may be viewed at The Parsons Memorial Clinic)

The major risks identified are:

1. Loss of reputation through error or fraud.
2. Loss of income through error or fraud.
3. Insufficient trustees for the Branch to continue.
4. Insufficient volunteers for fundraising and animal care activities.
5. Insufficient funds to cover the costs of the clinic and other animal welfare activities.

It is the opinion of the Trustees that the Branch's policies, procedures and controls are adequate to mitigate financial and reputation loss through error or fraud to maintain the future financial viability of the Branch. Steps are to be taken to address the issues of the recruitment of further trustees and volunteers.

Reserves Policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The Branch has unrestricted reserves of £123,924.00.

Such reserves represent approximately 12 months expenditure based on gross expenditure, minus funds spent on repairs and upgrading.

It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

Investment Policy

As of 31st December 2020 the Branch investment policy was:

1. That the higher rate account balances should not fall below the reserves level.
2. That current account balances should not fall below £25,000.00 (£20,000 for the Branch account and £5,000.00 for the clinic account)

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the audited annual accounts for the previous year.

Statement of Trustees Responsibilities

Under the Charities Act 1993, the Trustees are required to prepare a statement of accounts for each financial year which gives a true and fair view of the state of affairs of the Medway West Branch at the end of the year and of its incoming resources and the application of such resources during the year. In preparing the statement, the Trustees are required to:

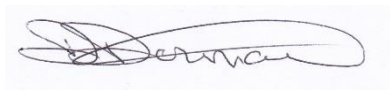
1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are prudent and reasonable.
3. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts.
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity at that time and enable the Trustees to ensure that any statement of account prepared by them complies with the regulation under section 42(1) of the Charities Act 1993.

The Trustees are responsible for safeguarding the assets of the Charity and for taking reasonable steps for prevention and detection of fraud and other irregularities.

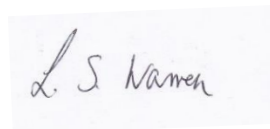
Signed on behalf of The Medway West Branch

Hon. Chairman



Dave Downard

Hon. Treasurer



Lois Warren

Date: 31/3/21

Clinic Report for 2020

During 2020 a total of 796 owned animals were treated by the Branch as shown in the table below. A further 1 animal was microchipped and 8 were neutered.

<u>Animal</u>	<u>Welfare Assistance</u>	<u>Neutered</u>	<u>Microchipped</u>	<u>Total</u>
Dogs	528	6	-	534
Cats	243	2	1	246
Rabbits	12	-	-	12
Miscellaneous	13	-	-	13
Total	796	8	1	805

The Branch also directly treated or paid for the following unowned animals.

<u>Animal</u>	<u>Treatments</u>	<u>Neutered</u>	<u>Microchipped</u>	<u>Total</u>
Dogs	5	-	-	5
Cats	21	10	-	31
Rabbits	-	18	-	18
Miscellaneous	-	-	-	-
Total	26	28	-	54

Due to the 1st National Covid – 19 lockdown our Clinic was closed from 17/3/20 until 21/7/20. During this time many alterations were made and protocols put in place to make the premises Covid – 19 secure. Throughout this period clients could still receive emergency treatment at the Manor Veterinary Centre with a branch log number.

Our Admin assistant Chantal Morton was required to work from home and all our volunteer receptionists were asked to stay at home. I kept the phone lines open during what would have been our normal opening hours to give advice and log numbers for emergency treatments, I also continued to dispense ongoing repeat prescriptions which were collected at pre-arranged times in sealed bags through the reception window. Once we re-opened the clinic, staffing levels were still kept to a minimum and strict procedures were put in place in line with government guidance. During further lockdowns and Tier 4 restrictions both myself and Tanith Wells (our vet) ran the clinics on our own. This was definitely a challenge in itself but all our clients were very supportive and quickly fell into the new procedures required. Due to the clinic being closed for so long, unfortunately a large number of drugs had to be discarded either due to being out of date or as with injectables unsuitable for use once they had reached their broached limit.

The pandemic caused a significant rise in requests for help from our pet food bank, and we pooled resources with a local human food bank to help as many people as possible.

Sadly, some of our volunteers lost close family members to Covid – 19 along with a number of our well respected, long term clients and our condolences go to each and every family who have lost their loved ones.

My sincerest thanks go to Chantal Morton for continuing to help keep things running smoothly during the year and her patience over the phone while I tried to come to terms with having to use the computers, and to our Chairman Dave Downard for regularly checking in to see if we were ok during the difficult months.

Michele Carr

Branch, Clinic and Animal Centre Manager

Rehoming Annual Report for 2020

During 2020 the Branch admitted 93 domestic animals: 18 cats, 34 rabbits, 31 guinea pigs, 1 hamster, 1 canary, 4 budgies, 1 Giant African land snail, 2 tortoises and 1 ferret. A further 7 rabbits were born in care from a rabbit that was pregnant on admittance.

We rehomed 79 animals: 1 cat, 41 rabbits, 30 guinea pigs, 1 hamster and 6 budgies.

Sadly 1 cat, 3 rabbits, 1 guinea pig, 1 canary and 1 tumbler pigeon died all due to age related natural causes and 5 cats were euthanised on veterinary advice.

9 cats and 5 rabbits were transferred to other RSPCA facilities and 1 tortoise were transferred to private boarding facilities until they were either rehomed or a space became available at an RSPCA centre.



1 rabbit, 1 tortoise and 1 ferret were returned to their owners and 2 cats released back to safe areas after treatment and neutering.

I would like to thank our animal care assistants, Brenda Coveney, Nic Banham, and Kayleigh Mayatt for continuing to volunteer and care for the animals during the pandemic especially during lockdowns and local authority restrictions. These three wonderful people were chosen and agreed to continue volunteering as they were deemed to be the lowest risk of potentially bringing Covid – 19 onto the premises.

Many thanks also to all our other volunteer animal care assistants for helping out during the ‘in between’ periods and although disappointed, accepted having to stand down when they were asked.

Alan Smart and Dave Coveney continued to keep us well supplied with hay, straw, shavings and readigrass while adhering to all necessary safety precautions.

Intake was kept to a minimum to ensure that each animal was given enough care and attention with the reduced staffing levels. Happily, once we were allowed to start rehoming again, many of our ‘long stayers’ were found their forever homes.

Michele Carr

Branch, Clinic and Animal Centre Manager.

Wildlife Annual Report for 2020

During 2020 The Branch admitted 73 wild animals and birds: 9 feral pigeons, 13 woodpigeons, 1 Thrush, 6 collared doves, 2 starlings, 2 swifts, 3 blue tits, 4 blackbirds, 5 sparrows, 6 robins, 5 goldfinches, 7 field mice, 1 coal tit, 1 Jackdaw, 2 magpies and 6 wild rabbits.

54 animals and birds were successfully treated and released back to the wild: 5 feral pigeons, 8 woodpigeons, 4 collared doves, 2 starlings, 2 swifts, 1 Thrush, 3 blackbirds, 4 sparrows, 5 robins, 4 wild rabbits, 6 field mice, 1 coal tit, 4 goldfinches, 3 blue tits and 2 magpies.

1 feral pigeon was transferred to another RSPCA facility and 1 jackdaw was transferred to a private wildlife facility.

14 sadly died due to their injuries, age or sickness: 2 feral pigeons, 4 woodpigeons, 2 collared doves, 1 sparrow, 1 blackbird, 2 wild rabbits, 1 goldfinch and 1 field mouse.

2 feral pigeons, 1 wild pigeon and 1 robin were euthanised on veterinary advice due to their injuries.

Apart from the Covid – 19 restrictions causing many changes to our wildlife intake and subsequent releases, extra precautions had to be taken due to national restrictions regarding Avian Flu.

The wild rabbits and the field mice admitted were victims of disturbed nests and had to be hand reared and although we sadly lost 2 of the rabbits and 1 of the mice the rest were successfully rehabilitated. Despite the challenges and lack of sleep while hand rearing such tiny animals, it is a very rewarding process watching them thrive and then eventually released.

Michele Carr

Branch, Clinic and Animal Centre Manager.



Shop Report for 2020

At the start of the year shop sales had increased in relation to the same period from the previous year, then Covid – 19 struck. The shop closed on 17/3/20 and didn't re – open until 6/7/20. A meeting was held to discuss the government guidelines for re – opening and protective screens, signs, PPE, sanitisers etc were purchased and put in place. Once the staff and volunteers were happy that everything possible had been done to keep them and our customers as safe as possible we re-opened. Customer feedback was positive and sales started to pick up.

Due to further National Lockdowns and Tier 4 restrictions the shop again closed from 5/11/20 to 2/12/20 and then again from 21/12/20 until the end of the year.

During all periods of closure, we managed to furlough our paid shop staff under the HMRC Job Retention Scheme with the government paying 80% of their wages and the Branch funding the other 20%.

A huge thank you goes to all shop staff and volunteers for their patience and resilience during this difficult time.

Michele Carr

Branch, Clinic and Animal Centre Manager



Kent Annual Branch Report

Branch Report 2020 - Inspectorate Group Kent

Chief Inspector Nick Wheelhouse

ARO Emma Byrne 8654

ARO Brian Milligan 11516

ARO Lynn White 6833

Inspector Dave Grant 173

Inspector Grace Harris-Bridge 15085

Inspector Clive Hopwood 16768

Inspector Tina Nash 10608

Inspector Kirsten Ormerod 16741

Inspector Rosie Russon 723

Inspector Rosie Wren 14023

Inspector Deborah Rutherford 15892

Welcome to the 2020 Kent Group annual branch report. 2020 saw lots of changes within the Kent Group, in February we saw Chief Inspector Steve Dockery retire after over 20 years service and move to sunny Spain. Not long after my appointment we were hit with the Covid-19 lockdown! This had an impact on how we could respond to incidents and officer safety was paramount.

The Wilberforce tasking model was changed to offer greater protection to our staff, however this did not stop us responding to calls of animals in need. Covid-19 saw an impact on the RSPCA as it did to all of the country and as a result the RSPCA suffered financially. In April the RSPCA embarked on a restructuring like no other time seen in the Society's history. We had to reduce expenditure by 20 million pounds which

unfortunately meant job losses throughout the Society as well as frontline staff, regional animal homes and animal hospitals.

When the consultation was completed, it was very difficult as we all had to say goodbye to a lot of colleagues of which we had worked with for many years. It was difficult for all of us and no one was unaffected by it.

We saw the closure of South Godstone and Putney Animal Hospital, Southall Clinic and Cattery as well. This was an attempt to rebalance resources in the South as the North has limited animal centres.

We are now in a much stronger position to go forward and do what we do best for animals in need. We also saw the creation of Animal Rescue Officers, who take the place of Animal Collection Officers and Animal Welfare Officers. This new role after their training allows them to do complaints including emergency one, as well as collections and rescues. This gives us more scope to attend more incidents and utilise our officers better. The role also allows a career path into the role of an inspector in future if they so choose.

Within the restructure and creation of the new ARO role, we saw Brian Milligan and Emma Byrne be successful in applying to become AROs within Kent and Lynn White was moved over to ARO as part of the consultation process. We said goodbye to ACO Roy Jezard, who after nearly 20 years service within a few roles across the Society left at the end of September. Emma and Brian's 5 week conversion course from ACO to ARO took place November to December 2020, with both rejoining the group in early December. The second (or third?!) lockdown meant that they weren't able to shadow their colleagues in the field following their training, however both have been doing brilliantly and have been and continue to be, supported by their colleagues following from the course and are now out and about on their own, tackling whatever incidents they are tasked with.

Like the other groups and equine charities, the winter months saw an increase in the number of complaints relating to horses. Muddy fields, the rising water table, poor weather including flooding and the rising cost of hay were the main issues being called about. This resulted in an increase in visits to horses, resulting in multiple advice notices issued and a handful of horses removed from a few locations across the county.

Kent has seen a huge number of calls relating to puppy farming and dog thefts. Working alongside our Police colleagues, the group have assisted with a number of Police led warrants which has been disrupting the illegal trade and the unscrupulous breeders.

The group have been working hard over 2020 supporting RSPCA Leybourne and a number of the branch run animal centres in transferring animals to their new home. The group have enjoyed seeing this side of the job and being able to work more closely with our branch network.

We also saw the introduction of the Inspectorate Welfare Voucher Scheme, which has already proved to be a vital part of the Inspectorate's toolkit.

Without the support of the Regional Board and Branch networks, we would simply not be as effective in rescuing animals in all sorts of predicaments. The field officers are under significant pressure and your continued patience and support is very much appreciated. Your work in supporting members of the public with funding, helping rehome unwanted animals, and caring for the sick and traumatised is to be commended. It can be a thankless task but I can assure you my team and I fully appreciate the hard work you and your teams put in.

In Kent we helped rescue, collect and rehabilitate thousands more animals from situations that would have resulted in severe injury and suffering. Within the Kent group you have officers who specialise in exotic animal rescue and care, specialist flood rescue, Inland boat rescue, and equine rescue to name but a few.

We wish to offer our thanks to Kent Police for their invaluable assistance in exercising their powers of entry, search, seizure and occasionally arrest of people who mistreat their animals. Our thanks also goes to Kent Fire and Rescue Service for the many occasions that they have helped with rescues of animals that have got themselves trapped or in difficulty and we have needed their equipment and manpower to resolve the situation.

Of course we have not forgotten the RSPCA animal centres that take in our animals, care for them and eventually rehome them. Our sincere thanks to the Branch catteries and kennels that board, care for and rehome our animals, usually at very short notice and at the most inconvenient times, and to the experts who care for our sick and injured wildlife until they have been rehabilitated and are able to be released back into the wild.

We are also supported by Veterinary Practices from all across Kent. The support they provide helps us bring justice for animals, and support for the sick & injured. We work with other charities such as World Horse Welfare, The British Horse Society, Folly Wildlife Hospital and numerous more. We are most grateful to them all.

Finally, on behalf of everyone in the Kent group, a big thank you to all of the Branches, members and volunteers for making us feel so welcome at your meetings and for all the difficult and invaluable work you have done throughout 2020. Without you

dedicating your time and efforts we would not be able to achieve all that we do.

Here are some of the many jobs we dealt with in 2020 in your branch areas...

Ashford, Tenterden and District



In Ashford and the surrounding areas we have rescued animals including sheep, and wildlife including badgers, snakes, buzzards, peacocks, swans and ducklings. With the support of Ashford branch we have collected injured and stray cats and provided financial aid to a number of domestic animals needed veterinary treatment

Canterbury and District



In the Canterbury area we have rescued wildlife including seals, swans, hedgehogs, herons and woodpeckers. Steve the dog was found tied to a bus stop with a broken leg in Canterbury and he is now well on the way to recovery and his forever home. Canterbury branch have helped us rescue a number of stray cats as well as financial aid to many owned cats in need of veterinary treatment and neutering



Isle of Thanet



In Thanet we have rescued wildlife including foxes, many many gulls, pigeons and kestrels. With the support of Thanet branch both Sammy and Sally have been rescued, rehabilitated and rehomed. Thanet branch have also supported us rescuing and rehoming a number of abandoned cockerels and provided financial aid to a number of domestic animals including cats



Medway West



In Medway we have rescued wildlife including foxes, hedgehogs, pigeons and peregrine falcons. With the support of Medway branch we have rescued many stray and injured cats as well as provided financial support for dogs and cats with skin conditions and neutering



North West Kent



In North West Kent we have rescued wildlife including swans, snakes, foxes and owls. Farm animals including lambs and chickens as well as rescuing horses, cats, ferrets and dogs with the support of North West Branch as well as providing financial aid to a number of domestic animals and neutering

Folkestone and District



In Folkestone and the surrounding areas we have rescued wildlife including seals, gulls, pigeons and foxes. We also managed to join Branch AWO Lucy Smith in completing school talks before lockdown hit



Isle of Sheppey



On the Isle of Sheppey we have rescued wildlife including gulls, foxes, swans, pigeons, rabbits and hedgehogs. With the support of Isle of Sheppey branch we have supported people after house fires and provided financial aid for veterinary treatment for domestic pets

Kent West, Sevenoaks and Tonbridge



In Kent west areas of Tonbridge and Sevenoaks we have rescued wildlife including foxes, swans, ducks and badgers. We have rescued cats up trees and with the support of Kent West branch we have provided financial aid to dogs needed emergency veterinary treatment



Tunbridge Wells and Maidstone

In Tunbridge Wells and Maidstone we have rescued wildlife including deer, coots, swans, birds of prey, foxes, badgers and pigeons. We have rescued horses, trapped, injured and stray cats, cockerels and hens and with the support of Tunbridge Wells and Maidstone branch

we have provided financial aid to domestic animals including cats and dogs



RSPCA – MEDWAY WEST BRANCH

COMMITTEE MEMBERS

2019-2021

Elected at AGM held on 14th May 2019 (In alphabetical order)

Ms Sarah Campbell (Hon. Minutes Secretary)
16 Kings Avenue, Rochester. ME1 3DS

Mrs Miriam Davis
77 Dove Close, Chatham ME5 7PS

Mr Dave Downard (Hon. Chairman)
26 The Ridgeway, Chatham. ME4 6PD

Mrs Maureen Downard
26 The Ridgeway, Chatham. ME4 6PD

Mrs Catherine Gillett
23 Kent Road, Rochester. ME2 1AR

Mr John Horswell
91 Elaine Avenue, Rochester. ME2 2YP

Mrs Veronica Mitchell (Hon. Vice Chairman)
14 Norah Lane, Higham, Rochester, ME3 7EP

Mrs Lois Warren (Hon. Treasurer)
260 Walderslade Road, Chatham. ME5 0PA

CO-OPTED MEMBERS

Shellie Hyde
16 Priestfields, Rochester. ME1 3AG

Helen Thomas
Greenborough House, Warren Lane, Hartlip. ME9 7XL

STAFF MEMBERS

Ms Michele Carr (Branch, Clinic and Animal Centre Manager)

Mrs Chantal Morton (nee Chantal Goddard) (Branch and Clinic General Administrative Assistant)

Mrs Emma Smith (Shop Manager)

Mrs Wendy Medhurst (Shop Assistant)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA KENT – MEDWAY WEST

CHARITY NO: 209192

RSPCA KENT – MEDWAY WEST

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FOR THE YEAR ENDED 31 DECEMBER 2020

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF RSPCA KENT – MEDWAY WEST BRANCH

We report on the accounts of the Trust (Medway West Branch) for the year ended 31st December 2020, which are set out on pages 2 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year (under section 144 (2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act and
- to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ... *Thompson Elphick*

Thompson Elphick
Chartered Certified Accountants,
The Corner House,
2 High Street,
Aylesford,
Kent
ME20 7BG

Date 31 March 2021.....

RSPCA KENT - Medway West
Statement of Financial Activities
For the year ended 31st December 2020

		<u>31/12/2020</u>	<u>31/12/2019</u>
	Notes	Unrestricted Funds	Unrestricted Funds
Incoming Resources	3		
Income and endowments from			
Donations and legacies		65,080	61,086
Charitable activities		16,880	19,194
Trading activities		52,510	77,751
Investment income		49	96
Other income		581	503
Total		<u>135,100</u>	<u>158,630</u>
Resources Expended	4		
Expenditure on			
Raising funds		34,167	40,128
Charitable activities		75,047	73,643
Total		<u>109,213</u>	<u>113,771</u>
Net movement of funds		25,887	44,859
Reconciliation of funds:			
Total funds brought forward		281,037	236,178
Total funds carried forward		<u>£306,924</u>	<u>£281,037</u>

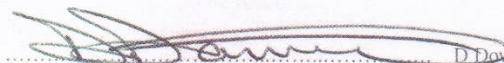
RSPCA KENT - Medway West
Balance Sheet as at 31 December 2020

		31/12/2020	31/12/2019
	Notes	£ Unrestricted Funds	£ Unrestricted Funds
Fixed assets	7	<u>105,118</u>	<u>107,584</u>
Current assets			
Stock	8	6,036	5,988
Debtors	9	2,575	2,883
Cash at bank and in hand	11	<u>196,550</u>	<u>167,852</u>
Total Current Assets		<u>205,161</u>	<u>176,723</u>
Liabilities:			
Creditors : amounts falling due within one year	10	3,354	3,269
Net Current Assets		<u>201,807</u>	<u>173,453</u>
Total net assets		<u><u>£306,924</u></u>	<u><u>£281,037</u></u>

FUNDS OF THE CHARITY

Unrestricted income funds	12	306,924	281,037
Total Funds		<u><u>£306,924</u></u>	<u><u>£281,037</u></u>

Approved by the trustees and signed on their behalf by:

 D Downard (Chairman)

27 March 2020..... Date

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 1. Basis of preparation

1.1 Basis of preparation and assessment of going concern

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

The accounts have been prepared in accordance with:

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

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

1.2 Going concern

These accounts have been prepared on a going concern basis and there are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 2 Accounting policies

2.1 Income

This standard list of accounting policies has been applied by the charity. Where a different or additional policy has been adopted then this is detailed in the box below.

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

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

2.3 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £1,000

The depreciation rates currently in use for fixed assets held for use by the charity are as follows:-

Freehold Property	2% on the reducing balance
Fixtures and Equipment	25% on the reducing balance
Motor Vehicle	25% on the reducing balance
Computer Equipment	25% on the reducing balance

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 3 Analysis of income		31/12/2020	31/12/2019
		Unrestricted	Unrestricted
		funds	funds
		£	£
Donations and legacies:	Donations and gifts	32,921	40,170
	Gift Aid	-	-
	Legacies	-	20,916
	General grants provided by government/other charities	32,159	-
	Membership subscriptions and sponsorships which are in substance donations	-	-
	Donated goods, facilities and services	-	-
	Other	-	-
		<u>65,080</u>	<u>61,086</u>
Charitable activities:	Consultations, vaccines, operations & Drugs	12,980	15,294
	Rent received	3,900	3,900
		<u>16,880</u>	<u>19,194</u>
Other trading activities:	sale of goods	52,350	77,454
	100 club	160	297
		<u>52,510</u>	<u>77,751</u>
Income from investments:	Interest income	49	96
		<u>49</u>	<u>96</u>
Other:	Other	581	503
		<u>581</u>	<u>503</u>
TOTAL INCOME		<u>135,100</u>	<u>158,630</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 4 Analysis of expenditure

		31/12/2020	31/12/2019
		Unrestricted	Unrestricted
		funds	funds
		£	£
Expenditure on raising funds:			
	Incurring seeking donations	15,593	16,672
	Operating membership schemes and social lotteries	30	120
	Staging fundraising events	438	1,581
	Operating charity shops	14,106	19,755
	Advertising, marketing, direct mail and publicity	350	340
	Other trading activities	640	528
	Rent collection, property repairs and maintenance charges	3,010	1,132
		<u>34,167</u>	<u>40,128</u>
Expenditure on charitable activities			
	RSPCA HQ	786	492
	Veterinary Accounts	3,584	4,127
	Drugs ,ID chips & Clinic consumables	11,413	9,840
	Governance costs	59,263	59,185
		<u>75,047</u>	<u>73,643</u>
TOTAL EXPENDITURE		<u>109,213</u>	<u>113,771</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 5 Details of certain items of expenditure
5.1 Fees for examination of the accounts

	31/12/2020	31/12/2019
	£	£
Independent examiner's fees	1,660	1,600
Other legal & professional fees paid to the independent examiner	1,537	1,699
	<u>3,197</u>	<u>3,299</u>

Note 6 Paid employees

	31/12/2020	31/12/2019
	£	£
Salaries and wages	55,946	55,668
Social security costs	119	218
Total staff costs	<u>56,066</u>	<u>55,886</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

	31/12/2020	31/12/2019
	Number	Number
The parts of the charity in which the employees work		
Charitable Activities	3	3
Total	<u>3</u>	<u>3</u>

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings	Computer Equipment	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
1st January 2020	169,172	9,083	9,041	11,661	198,957
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
31st December 2020	<u>169,172</u>	<u>9,083</u>	<u>9,041</u>	<u>11,661</u>	<u>198,957</u>

7.2 Depreciation and impairments

1st January 2020	62,961	8,960	7,834	11,618	91,373
Disposals	-	-	-	-	-
Depreciation	2,124	30	302	10	2,466
31st December 2020	<u>65,085</u>	<u>8,990</u>	<u>8,136</u>	<u>11,628</u>	<u>93,839</u>

7.3 Net book value

Net book value at 1st January 2020	106,211	123	1,207	43	107,584
Net book value at 31st December 2020	<u>104,087</u>	<u>93</u>	<u>905</u>	<u>33</u>	<u>105,118</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 8 Stocks

8.1 Analysis of stocks held

	31/12/2020	31/12/2019
	£	£
Stock of medicines and drugs	5,717	5,533
Stock of goods in shop	319	455
	<u>6,036</u>	<u>5,988</u>

Note 9 Debtors and prepayments

9.1 Analysis of debtors

	31/12/2020	31/12/2019
	£	£
Trade debtors	-	195
Prepayments and accrued income	1,716	1,723
Other debtors	857	965
Total	<u>2,575</u>	<u>2,883</u>

Note 10 Creditors and accruals

10.1 Analysis of creditors

	Amounts falling due within one year	
	31/12/2020	31/12/2019
	£	£
Accruals and deferred income	1,970	1,900
Taxation and social security	1,384	1,369
Other creditors		
Total	<u>3,354</u>	<u>3,269</u>

Note 11 Cash at bank and in hand

	31/12/2020	31/12/2019
	£	£
Short term deposits	48,201	48,152
Cash at bank and on hand	148,349	119,699
Total	<u>196,550</u>	<u>167,852</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 12 Charity funds

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

Fund names	Type	Purpose and Restrictions	Fund balances 1st January 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2020 £
General purpose fund	Unrestricted fund	N/a	281,036	135,100	(109,213)	-	-	306,923
Total Funds			281,036	135,100	(109,213)	-	-	306,923

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances 1st January 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2019 £
General purpose fund	Unrestricted fund	N/a	236,177	158,630	(113,771)	-	-	281,036
Total Funds			236,177	158,630	(113,771)	-	-	281,036

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA KENT – MEDWAY WEST**

CHARITY NO: 209192

RSPCA KENT – MEDWAY WEST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Statement of Financial Activities	2
Balance Sheet	3
Notes to the Accounts	4 - 11

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF RSPCA KENT – MEDWAY WEST BRANCH

We report on the accounts of the Trust (Medway West Branch) for the year ended 31st December 2020, which are set out on pages 2 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year (under section 144 (2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act and
- to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ... *Thompson Elphick*

Thompson Elphick
Chartered Certified Accountants,
The Corner House,
2 High Street,
Aylesford,
Kent
ME20 7BG

Date 31 March 2021.....

RSPCA KENT - Medway West
Statement of Financial Activities
For the year ended 31st December 2020

		<u>31/12/2020</u>	<u>31/12/2019</u>
	Notes	Unrestricted Funds	Unrestricted Funds
Incoming Resources	3		
Income and endowments from			
Donations and legacies		65,080	61,086
Charitable activities		16,880	19,194
Trading activities		52,510	77,751
Investment income		49	96
Other income		581	503
Total		<u>135,100</u>	<u>158,630</u>
Resources Expended	4		
Expenditure on			
Raising funds		34,167	40,128
Charitable activities		75,047	73,643
Total		<u>109,213</u>	<u>113,771</u>
Net movement of funds		25,887	44,859
Reconciliation of funds:			
Total funds brought forward		281,037	236,178
Total funds carried forward		<u>£306,924</u>	<u>£281,037</u>

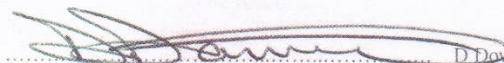
RSPCA KENT - Medway West
Balance Sheet as at 31 December 2020

		31/12/2020	31/12/2019
	Notes	£ Unrestricted Funds	£ Unrestricted Funds
Fixed assets	7	<u>105,118</u>	<u>107,584</u>
Current assets			
Stock	8	6,036	5,988
Debtors	9	2,575	2,883
Cash at bank and in hand	11	<u>196,550</u>	<u>167,852</u>
Total Current Assets		205,161	176,723
Liabilities:			
Creditors : amounts falling due within one year	10	3,354	3,269
Net Current Assets		<u>201,807</u>	<u>173,453</u>
Total net assets		<u><u>£306,924</u></u>	<u><u>£281,037</u></u>

FUNDS OF THE CHARITY

Unrestricted income funds	12	306,924	281,037
Total Funds		<u><u>£306,924</u></u>	<u><u>£281,037</u></u>

Approved by the trustees and signed on their behalf by:

 D Downard (Chairman)

27 March 2020..... Date

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 1. Basis of preparation

1.1 Basis of preparation and assessment of going concern

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

The accounts have been prepared in accordance with:

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

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

1.2 Going concern

These accounts have been prepared on a going concern basis and there are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 2 Accounting policies
2.1 Income

This standard list of accounting policies has been applied by the charity. Where a different or additional policy has been adopted then this is detailed in the box below.

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

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

2.3 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £1,000

The depreciation rates currently in use for fixed assets held for use by the charity are as follows:-

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Motor Vehicle	25% on the reducing balance
Computer Equipment	25% on the reducing balance

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 3 Analysis of income		31/12/2020	31/12/2019
		Unrestricted	Unrestricted
		funds	funds
		£	£
Donations and legacies:	Donations and gifts	32,921	40,170
	Gift Aid	-	-
	Legacies	-	20,916
	General grants provided by government/other charities	32,159	-
	Membership subscriptions and sponsorships which are in substance donations	-	-
	Donated goods, facilities and services	-	-
	Other	-	-
		<u>65,080</u>	<u>61,086</u>
Charitable activities:	Consultations, vaccines, operations & Drugs	12,980	15,294
	Rent received	3,900	3,900
		<u>16,880</u>	<u>19,194</u>
Other trading activities:	sale of goods	52,350	77,454
	100 club	160	297
		<u>52,510</u>	<u>77,751</u>
Income from investments:	Interest income	49	96
		<u>49</u>	<u>96</u>
Other:	Other	581	503
		<u>581</u>	<u>503</u>
TOTAL INCOME		<u>135,100</u>	<u>158,630</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 4 Analysis of expenditure

		31/12/2020	31/12/2019
		Unrestricted	Unrestricted
		funds	funds
		£	£
Expenditure on raising funds:			
	Incurring seeking donations	15,593	16,672
	Operating membership schemes and social lotteries	30	120
	Staging fundraising events	438	1,581
	Operating charity shops	14,106	19,755
	Advertising, marketing, direct mail and publicity	350	340
	Other trading activities	640	528
	Rent collection, property repairs and maintenance charges	3,010	1,132
		<u>34,167</u>	<u>40,128</u>
Expenditure on charitable activities			
	RSPCA HQ	786	492
	Veterinary Accounts	3,584	4,127
	Drugs ,ID chips & Clinic consumables	11,413	9,840
	Governance costs	59,263	59,185
		<u>75,047</u>	<u>73,643</u>
TOTAL EXPENDITURE		<u>109,213</u>	<u>113,771</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 5 Details of certain items of expenditure
5.1 Fees for examination of the accounts

	31/12/2020	31/12/2019
	£	£
Independent examiner's fees	1,660	1,600
Other legal & professional fees paid to the independent examiner	1,537	1,699
	<u>3,197</u>	<u>3,299</u>

Note 6 Paid employees

	31/12/2020	31/12/2019
	£	£
Salaries and wages	55,946	55,668
Social security costs	119	218
Total staff costs	<u>56,066</u>	<u>55,886</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

	31/12/2020	31/12/2019
	Number	Number
The parts of the charity in which the employees work		
Charitable Activities	3	3
Total	<u>3</u>	<u>3</u>

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings	Computer Equipment	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
1st January 2020	169,172	9,083	9,041	11,661	198,957
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
31st December 2020	<u>169,172</u>	<u>9,083</u>	<u>9,041</u>	<u>11,661</u>	<u>198,957</u>

7.2 Depreciation and impairments

1st January 2020	62,961	8,960	7,834	11,618	91,373
Disposals	-	-	-	-	-
Depreciation	2,124	30	302	10	2,466
31st December 2020	<u>65,085</u>	<u>8,990</u>	<u>8,136</u>	<u>11,628</u>	<u>93,839</u>

7.3 Net book value

Net book value at 1st January 2020	106,211	123	1,207	43	107,584
Net book value at 31st December 2020	<u>104,087</u>	<u>93</u>	<u>905</u>	<u>33</u>	<u>105,118</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2020

Note 8 Stocks

8.1 Analysis of stocks held

	31/12/2020	31/12/2019
	£	£
Stock of medicines and drugs	5,717	5,533
Stock of goods in shop	319	455
	<u>6,036</u>	<u>5,988</u>

Note 9 Debtors and prepayments

9.1 Analysis of debtors

	31/12/2020	31/12/2019
	£	£
Trade debtors	-	195
Prepayments and accrued income	1,716	1,723
Other debtors	857	965
Total	<u>2,575</u>	<u>2,883</u>

Note 10 Creditors and accruals

10.1 Analysis of creditors

	Amounts falling due within one year	
	31/12/2020	31/12/2019
	£	£
Accruals and deferred income	1,970	1,900
Taxation and social security	1,384	1,369
Other creditors		
Total	<u>3,354</u>	<u>3,269</u>

Note 11 Cash at bank and in hand

	31/12/2020	31/12/2019
	£	£
Short term deposits	48,201	48,152
Cash at bank and on hand	148,349	119,699
Total	<u>196,550</u>	<u>167,852</u>

RSPCA KENT - Medway West
Notes to the Accounts
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Note 12 Charity funds

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

Fund names	Type	Purpose and Restrictions	Fund balances 1st January 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2020 £
General purpose fund	Unrestricted fund	N/a	281,036	135,100	(109,213)	-	-	306,923
Total Funds			281,036	135,100	(109,213)	-	-	306,923

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances 1st January 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2019 £
General purpose fund	Unrestricted fund	N/a	236,177	158,630	(113,771)	-	-	281,036
Total Funds			236,177	158,630	(113,771)	-	-	281,036