



Kent Annual Branch Report

Branch Report 2023 - Inspectorate Group Kent

Chief Inspector Nick Wheelhouse
ARO Lisa Miller 16142
ARO Brian Milligan 11516
ARO Lynn White 6833
ARO Emily Hoad 18091
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 2023 Kent Group annual branch report.

A few team changes in 2023 we said goodbye to two officers: Inspector Rosie Wren and ARO Lisa Miller who have both moved on from the Society. We thank them for their hard work in 2023 and wish them the best of luck in their new ventures. Rosie Russon continued her secondment within the Wilberforce team, providing vital training packages and face to face training for officers on the changes to the Wilberforce system. We also saw a transfer of ARO Emily Hoad to the group from London East, who was a welcome addition to the Kent Group. Emily settled in well with the team and took on board the training provided by the

team. Emily put in a transfer request to move to Hertfordshire at the end of 2023 and was successful in her application. We will see Emily move on to the Herts/Beds Group in early January 2024. We thank Emily for her hard work during her time in the Kent Group and wish her the best for her move in January. We also saw the start of the recruitment of three new AROs to the Kent group, which we will be interviewing and welcoming to the group in 2024.

As always, the start of the year 2023 gave us the opportunity to catch up on essential Health & Safety and mandatory training to prepare us for the year ahead and officers setting their own priorities for the year, including equine training, small animal care and completing developmental courses.

The unexpected cost of living crisis which developed in 2022 and continued throughout 2023 continued to impact the community and we saw more genuine need in people who may have owned pets for a long time but then started to struggle as the year progressed and many found their circumstances had taken a downward turn. A number of branches were able to assist with veterinary care and supplying pet food to those in need, for which we are very grateful.

We saw a jump in case investigations completed by the Inspectors in the group to 35 submitted cases in 2023, with some cases coming from neighbouring groups, which we have continued to support. Dealing with case investigations is not an easy part of the job faced by the Inspectorate and the decision to progress to a case investigation is not something that is taken lightly. Officers will always do what they can to keep an animal in situ and support the owners to make improvements, particularly with the cost of living crisis continuing, however the increase in cases has shown that, although the cost of living is affecting more and more pet owners in the community, there is still an increase in serious cases of neglect and cruelty.

Throughout the year avian influenza kept a tight hold on both wild and domestic bird populations and the group had many calls for ill and stricken birds, particularly swans / geese and seabirds which fall into the highest risk category. We were particularly saddened to see first hand the way the disease decimated

the wild gannet population along the coast in Kent. Although the group is glad that they do carry the means to end suffering humanely - it still takes its toll when dealing with and seeing such vast numbers of suffering wildlife - and for their extra hard work and professionalism dealing with this disease, I am grateful. As we progressed towards the end of 2023 this eased, with Mallydams Wildlife centre continuing to increase their intake of wildlife.

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 wildlife and care, specialist flood rescue, Inland boat rescue, and equine rescue to name but a few.

Our thanks goes out to our team of Animal Rescue Volunteers, who continue to provide support to the Inspectorate Group, Branch Network and Animal Centres. They completed a whopping 123 tasks in 2023. They will often travel huge distances to move animals to new homes or other centres. Their work is invaluable in supporting the Inspectorate group, allowing officers time to continue to work on incidents of cruelty and neglect and allowing us to respond quicker to these calls.

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 2023. 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 2023 in your branch areas...

Ashford, Tenterden and District

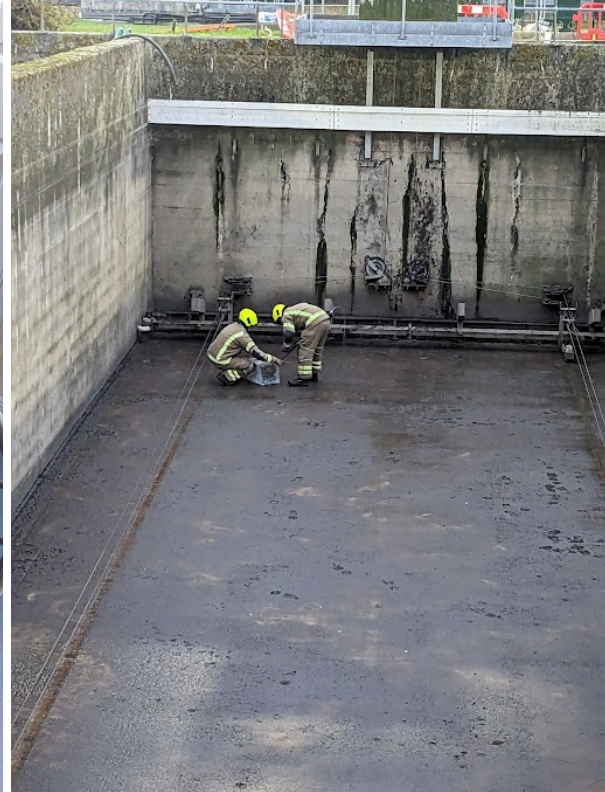


In Ashford and the surrounding areas we have rescued animals including sheep, and wildlife including badgers, snakes, buzzards, peacocks, swans and ducklings. With the support of Ashford branch we have collected injured and stray cats and provided financial aid to a number of domestic animals needed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

This brown long ear bat was collected by Inspector Clive Hopwood after being found in someone's living room. Although cold and lethargic the bat did not have any obvious injuries and Clive transferred it to the Kent Bat Trust for further assessment and specialist care. It is thought the bat may have been disturbed during hibernation.

Inspector Deborah Rutherford attended a garden and found this poor juvenile fox caught up in yet more netting! Thankfully uninjured and the netting was not tight around the body so Deb managed to cut the fox free and it ran off happily unharmed! The owner of the netting removed it from their garden.

Canterbury and District



In the Canterbury area we have rescued wildlife including seals, swans, hedgehogs, herons and woodpeckers. The 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.

The branch has assisted with taking in cats not only from their own area, but from other branch areas, showing the power of excellent networking between the Inspectorate and the branch network in Kent.

Inspector Grace Harris Bridge collected these 2 teeny tiny kittens from Canterbury where there was no sign of their mother. They were taken to RSPCA Canterbury to be hand reared.

Inspector Tina Nash went to Canterbury and found a fox that had fallen into an enclosed concrete area and was unable to escape. With the help of the fire brigade the fox was thankfully caught, checked over and re-released in a safer location!

Isle of Thanet



In Thanet we have rescued wildlife including foxes, many many gulls, pigeons and kestrels. Thanet branch have supported the Inspectorate with taking in wildlife throughout the Spring and Summer seasons also supported us rescuing and rehoming a number of abandoned cockerels and provided financial aid to a number of domestic animals including cats.

Inspector Tina Nash helped this gull that was seen tangled in netting on the roof of a Macdonald's in Thanet. Tina successfully rescued and released him unharmed!

Inspector Tina Nash responded to a report of a trapped dog down a sluice. Fire and Rescue attended after a member of the public reportedly heard barking. After extensive manpower and specialist equipment it turned out to be a moorhen that was unharmed and released!!

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.

Inspector Deboarah Rutherford rescued this swan that was found to have been getting bullied and chased by 3 other swans for over a week at Chatham Maritime Marina so the staff moved him to the other side but he was still getting attacked

Inspector Kirsten Ormerod collected a long term very feral stray cat 'Keith' from Gillingham after he had a fight with the foxes and needed treatment and neutering. With thanks to RSPCA Medway Keith was assessed at a local vet and neutered before being returned to his patch and will be fed and monitored by members of public in the area.

Kent North West



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 Kent North West Branch as well as providing financial aid to a number of domestic animals and neutering

Inspector Kirsten Ormerod went to this poor fox in Swanley that got his head stuck in someone's fence! Kirsten carefully managed to lift the fox out of the fencing. After monitoring the fox was found to be unharmed and healthy so was released back in the area.

Animal Rescue Officer Brian Milligan rescued this swan that had a hook in its beak in Swanley. Brian took the swan to RSPCA Mallydams and after a week of assessment and treatment Inspector Tina Nash released it back to the lake happily.

Folkestone and District



In Folkestone and the surrounding areas we have rescued wildlife including seals, gulls, pigeons and foxes.

Inspector Grace Harris Bridge found an adult gull caught in netting on the roof of Folkestone job centre. As you can see Grace found a nest up there with eggs in it! Grace managed to cut the gull free uninjured and the eggs were left in situ. Grace cut a large hole in the netting so the gull could safely get back to the nest without getting caught up in netting again!

Kent West, Sevenoaks and Tonbridge

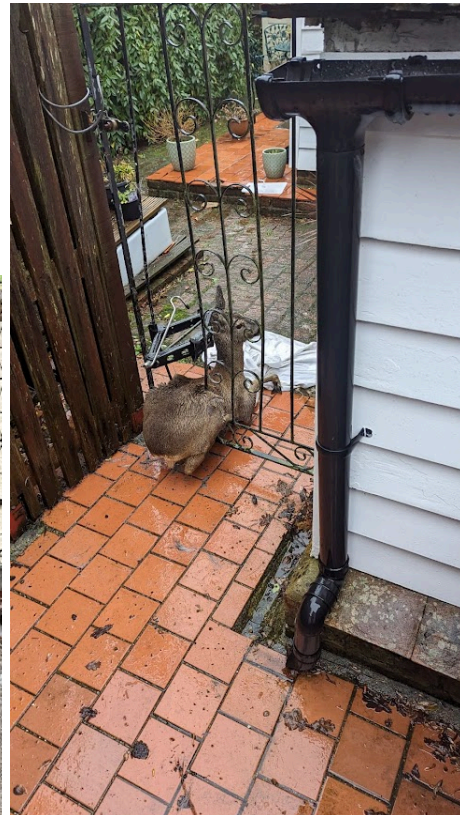


In Kent west areas of Tonbridge and Sevenoaks we have rescued wildlife including foxes, swans, ducks and badgers. We have rescued cats up trees and with the support of Kent West branch we have provided financial aid to dogs needed emergency veterinary treatment

Inspector Clive Hopwood was sent to Sevenoaks to help this stag that was found caught up by the antlers on some discarded rope wrapped around a tree. Clive managed to calm the deer down by placing a towel on his head in order to safely cut all the rope off his antlers and check for injuries. Thankfully the deer was unharmed and he ran off immediately.

Inspector Dave Grant attended reports of a swan on the railway line near Edenbridge, causing trains to slow. A train driver called it in, trains had to be stopped and power shut off to be able to catch and remove swan to a safer place.

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

A cockerel and a hen were found abandoned in a box outside Manor Country Park in West Malling. They were brought in to RSPCA Leybourne by one of the park rangers who found them at the front gate when he arrived in the morning. They were affectionately named 'Kim KardasHEN' and 'Kanye Nest'

Inspector Clive Hopwood rescued this poor deer In Cranbrook that got himself in some trouble when trying to navigate a garden fence in someone's garden. Clive used his car jack to successfully release the deer immediately unharmed. One Xmas lunch too many!

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA KENT – MEDWAY WEST
CHARITY NO: 209192

RSPCA KENT – MEDWAY WEST

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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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 2023, 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.

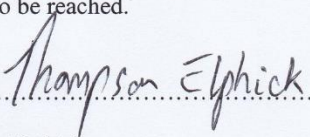
Basis of Independent Examiner's Report

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

Date 16 April 2024.....

RSPCA KENT - Medway West
Statement of Financial Activities
For the year ended 31st December 2023

		<u>31/12/2023</u>	<u>31/12/2022</u>
	Notes	Unrestricted Funds	Unrestricted Funds
Incoming Resources	3		
Income and endowments from			
Donations and legacies		40,151	71,707
Charitable activities		23,091	19,871
Trading activities		102,080	74,594
Investment income		709	70
Other income		494	299
Total		<u>166,526</u>	<u>166,541</u>
Resources Expended	4		
Expenditure on			
Raising funds		41,506	47,678
Charitable activities		113,228	92,722
Total		<u>154,734</u>	<u>140,400</u>
Net movement of funds		11,792	26,140
Reconciliation of funds:			
Total funds brought forward		353,147	327,007
Total funds carried forward		<u>£364,939</u>	<u>£353,147</u>

RSPCA KENT - Medway West
Balance Sheet as at 31 December 2023

		31/12/2023	31/12/2022
	Notes	£ Unrestricted Funds	£ Unrestricted Funds
Fixed assets	7	<u>98,485</u>	<u>100,547</u>
Current assets			
Stock	8	6,731	5,166
Debtors	9	4,111	3,550
Cash at bank and in hand	11	<u>260,540</u>	<u>247,213</u>
Total Current Assets		<u>271,382</u>	<u>255,929</u>
Liabilities:			
Creditors : amounts falling due within one year	10	4,928	3,329
Net Current Assets		<u>266,454</u>	<u>252,600</u>
Total net assets		<u><u>£364,939</u></u>	<u><u>£353,147</u></u>
FUNDS OF THE CHARITY			
Unrestricted income funds	12	364,939	353,147
Total Funds		<u><u>£364,939</u></u>	<u><u>£353,147</u></u>

Approved by the trustees and signed on their behalf by:

M. Thomas Mrs H Thomas (Chair)

16 April 2023

Date

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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 2023

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 • it is more likely than not that the • the monetary value can be measured
Offsetting	<p>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.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Legacies	<p>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.</p>
Tax reclaims on donations and gifts	<p>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.</p>
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	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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 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 2023

Note 3	Analysis of income	31/12/2023 Unrestricted funds £	31/12/2022 Unrestricted funds £
Donations and legacies:	Donations and gifts	37,653	32,361
	Gift Aid	-	-
	Legacies	2,498	39,346
	General grants provided by government/other charities	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-
	Donated goods, facilities and services	-	-
	Other	-	-
		<u>40,151</u>	<u>71,707</u>
Charitable activities:	Consultations,vaccines,operations & Drugs	19,191	15,971
	Rent received	3,900	3,900
		<u>23,091</u>	<u>19,871</u>
Other trading activities:	sale of goods	102,080	74,594
	100 club	-	-
		<u>102,080</u>	<u>74,594</u>
Income from investments:	Interest income	709	70
		<u>709</u>	<u>70</u>
Other:	Other	494	299
		<u>494</u>	<u>299</u>
TOTAL INCOME		<u>166,526</u>	<u>166,541</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

Note 4 Analysis of expenditure

		31/12/2023	31/12/2022
		Unrestricted	Unrestricted
		funds	funds
		£	£
Expenditure on raising funds:			
	Incurring seeking donations	18,368	16,200
	Operating membership schemes and social lotteries	-	-
	Staging fundraising events	-	-
	Operating charity shops	11,714	11,751
	Advertising, marketing, direct mail and publicity	567	153
	Other trading activities	1,661	916
	Rent collection, property repairs and maintenance charges	9,196	18,658
		<u>41,506</u>	<u>47,678</u>
Expenditure on charitable activities			
	RSPCA HQ	-	-
	Veterinary Accounts	13,892	6,856
	Drugs ,ID chips & Clinic consumables	14,152	11,429
	Governance costs	85,184	74,437
		<u>113,228</u>	<u>92,722</u>
TOTAL EXPENDITURE		<u>154,734</u>	<u>140,400</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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

	31/12/2023	31/12/2022
	£	£
Independent examiner's fees	1,775	1,750
Other legal & professional fees paid to the independent examiner	3,105	2,158
	<u>4,880</u>	<u>3,908</u>

Note 6 Paid employees

6.1 Staff Costs

	31/12/2023	31/12/2022
	£	£
Salaries and wages	80,305	70,529
Social security costs	-	-
Total staff costs	<u>80,305</u>	<u>70,529</u>

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

6.2

	31/12/2023	31/12/2022
	Number	Number
The parts of the charity in which the employees work		
Charitable Activities	4	3
Total	<u>4</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 2023	169,172	9,083	9,041	11,661	198,956
Additions	-	-	-	108	108
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
31st December 2023	<u>169,172</u>	<u>9,083</u>	<u>9,041</u>	<u>11,769</u>	<u>199,064</u>

7.2 Depreciation and impairments

1st January 2023	69,207	9,030	8,532	11,641	98,410
Disposals	-	-	-	-	-
Depreciation	2,000	12	127	30	2,170
31st December 2023	<u>71,207</u>	<u>9,042</u>	<u>8,659</u>	<u>11,672</u>	<u>100,579</u>

7.3 Net book value

Net book value at 1st January 2023	99,965	54	509	19	100,547
Net book value at 31st December 2023	<u>97,965</u>	<u>41</u>	<u>382</u>	<u>97</u>	<u>98,485</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

Note 8	Stocks		
8.1	Analysis of stocks held		
		31/12/2023	31/12/2022
		£	£
	Stock of medicines and drugs	6,046	4,723
	Stock of goods in shop	685	443
		<u>6,731</u>	<u>5,166</u>
Note 9	Debtors and prepayments		
9.1	Analysis of debtors	31/12/2023	31/12/2022
		£	£
	Trade debtors	604	479
	Prepayments and accrued income	2,174	1,972
	Other debtors	1,333	1,100
	Total	<u>4,111</u>	<u>3,550</u>
Note 10	Creditors and accruals		
10.1	Analysis of creditors		
		Amounts falling due within one year	
		31/12/2023	31/12/2022
		£	£
	Accruals and deferred income	2,991	1,706
	Taxation and social security	1,937	1,623
	Other creditors		
	Total	<u>4,928</u>	<u>3,329</u>
Note 11	Cash at bank and in hand		
		31/12/2023	31/12/2022
		£	£
	Short term deposits	48,985	48,276
	Cash at bank and on hand	211,555	198,937
	Total	<u>260,540</u>	<u>247,213</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2023 £
General purpose fund	Unrestricted fund	N/a	353,147	166,526	(154,734)	-	-	364,939
Total Funds			353,147	166,526	(154,734)	-	-	364,939

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

Fund names	Type	Purpose and Restrictions	Fund balances 1st January 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2022 £
General purpose fund	Unrestricted fund	N/a	327,007	166,541	(140,400)	-	-	353,147
Total Funds			327,007	166,541	(140,400)	-	-	353,147

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA KENT – MEDWAY WEST
CHARITY NO: 209192

RSPCA KENT – MEDWAY WEST

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FOR THE YEAR ENDED 31 DECEMBER 2022

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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 2023, 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.

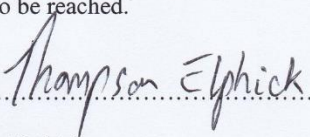
Basis of Independent Examiner's Report

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

Date 16 April 2024.....

RSPCA KENT - Medway West
Statement of Financial Activities
For the year ended 31st December 2023

		<u>31/12/2023</u>	<u>31/12/2022</u>
	Notes	Unrestricted Funds	Unrestricted Funds
Incoming Resources	3		
Income and endowments from			
Donations and legacies		40,151	71,707
Charitable activities		23,091	19,871
Trading activities		102,080	74,594
Investment income		709	70
Other income		494	299
Total		<u>166,526</u>	<u>166,541</u>
Resources Expended	4		
Expenditure on			
Raising funds		41,506	47,678
Charitable activities		113,228	92,722
Total		<u>154,734</u>	<u>140,400</u>
Net movement of funds		11,792	26,140
Reconciliation of funds:			
Total funds brought forward		353,147	327,007
Total funds carried forward		<u>£364,939</u>	<u>£353,147</u>

RSPCA KENT - Medway West
Balance Sheet as at 31 December 2023

		31/12/2023	31/12/2022
	Notes	£ Unrestricted Funds	£ Unrestricted Funds
Fixed assets	7	<u>98,485</u>	<u>100,547</u>
Current assets			
Stock	8	6,731	5,166
Debtors	9	4,111	3,550
Cash at bank and in hand	11	<u>260,540</u>	<u>247,213</u>
Total Current Assets		<u>271,382</u>	<u>255,929</u>
Liabilities:			
Creditors : amounts falling due within one year	10	4,928	3,329
Net Current Assets		<u>266,454</u>	<u>252,600</u>
Total net assets		<u><u>£364,939</u></u>	<u><u>£353,147</u></u>
FUNDS OF THE CHARITY			
Unrestricted income funds	12	364,939	353,147
Total Funds		<u><u>£364,939</u></u>	<u><u>£353,147</u></u>

Approved by the trustees and signed on their behalf by:

M. Thomas Mrs H Thomas (Chair)

16 April 2023

Date

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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 2023

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 • it is more likely than not that the • the monetary value can be measured
Offsetting	<p>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.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Legacies	<p>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.</p>
Tax reclaims on donations and gifts	<p>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.</p>
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	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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 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 2023

Note 3	Analysis of income	31/12/2023 Unrestricted funds £	31/12/2022 Unrestricted funds £
Donations and legacies:	Donations and gifts	37,653	32,361
	Gift Aid	-	-
	Legacies	2,498	39,346
	General grants provided by government/other charities	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-
	Donated goods, facilities and services	-	-
	Other	-	-
		<u>40,151</u>	<u>71,707</u>
Charitable activities:	Consultations,vaccines,operations & Drugs	19,191	15,971
	Rent received	3,900	3,900
		<u>23,091</u>	<u>19,871</u>
Other trading activities:	sale of goods	102,080	74,594
	100 club	-	-
		<u>102,080</u>	<u>74,594</u>
Income from investments:	Interest income	709	70
		<u>709</u>	<u>70</u>
Other:	Other	494	299
		<u>494</u>	<u>299</u>
TOTAL INCOME		<u>166,526</u>	<u>166,541</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

Note 4 Analysis of expenditure

		31/12/2023	31/12/2022
		Unrestricted	Unrestricted
		funds	funds
		£	£
Expenditure on raising funds:			
	Incurring seeking donations	18,368	16,200
	Operating membership schemes and social lotteries	-	-
	Staging fundraising events	-	-
	Operating charity shops	11,714	11,751
	Advertising, marketing, direct mail and publicity	567	153
	Other trading activities	1,661	916
	Rent collection, property repairs and maintenance charges	9,196	18,658
		<u>41,506</u>	<u>47,678</u>
Expenditure on charitable activities			
	RSPCA HQ	-	-
	Veterinary Accounts	13,892	6,856
	Drugs ,ID chips & Clinic consumables	14,152	11,429
	Governance costs	85,184	74,437
		<u>113,228</u>	<u>92,722</u>
TOTAL EXPENDITURE		<u>154,734</u>	<u>140,400</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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

	31/12/2023	31/12/2022
	£	£
Independent examiner's fees	1,775	1,750
Other legal & professional fees paid to the independent examiner	3,105	2,158
	<u>4,880</u>	<u>3,908</u>

Note 6 Paid employees

6.1 Staff Costs

	31/12/2023	31/12/2022
	£	£
Salaries and wages	80,305	70,529
Social security costs	-	-
Total staff costs	<u>80,305</u>	<u>70,529</u>

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

6.2

	31/12/2023	31/12/2022
	Number	Number
The parts of the charity in which the employees work		
Charitable Activities	4	3
Total	<u>4</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 2023	169,172	9,083	9,041	11,661	198,956
Additions	-	-	-	108	108
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
31st December 2023	<u>169,172</u>	<u>9,083</u>	<u>9,041</u>	<u>11,769</u>	<u>199,064</u>

7.2 Depreciation and impairments

1st January 2023	69,207	9,030	8,532	11,641	98,410
Disposals	-	-	-	-	-
Depreciation	2,000	12	127	30	2,170
31st December 2023	<u>71,207</u>	<u>9,042</u>	<u>8,659</u>	<u>11,672</u>	<u>100,579</u>

7.3 Net book value

Net book value at 1st January 2023	99,965	54	509	19	100,547
Net book value at 31st December 2023	<u>97,965</u>	<u>41</u>	<u>382</u>	<u>97</u>	<u>98,485</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

Note 8	Stocks		
8.1	Analysis of stocks held		
		31/12/2023	31/12/2022
		£	£
	Stock of medicines and drugs	6,046	4,723
	Stock of goods in shop	685	443
		<u>6,731</u>	<u>5,166</u>
Note 9	Debtors and prepayments		
9.1	Analysis of debtors	31/12/2023	31/12/2022
		£	£
	Trade debtors	604	479
	Prepayments and accrued income	2,174	1,972
	Other debtors	1,333	1,100
	Total	<u>4,111</u>	<u>3,550</u>
Note 10	Creditors and accruals		
10.1	Analysis of creditors		
		Amounts falling due within one year	
		31/12/2023	31/12/2022
		£	£
	Accruals and deferred income	2,991	1,706
	Taxation and social security	1,937	1,623
	Other creditors		
	Total	<u>4,928</u>	<u>3,329</u>
Note 11	Cash at bank and in hand		
		31/12/2023	31/12/2022
		£	£
	Short term deposits	48,985	48,276
	Cash at bank and on hand	211,555	198,937
	Total	<u>260,540</u>	<u>247,213</u>

RSPCA KENT - Medway West
Notes to the Accounts
For the year ended 31st December 2023

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 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2023 £
General purpose fund	Unrestricted fund	N/a	353,147	166,526	(154,734)	-	-	364,939
Total Funds			353,147	166,526	(154,734)	-	-	364,939

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

Fund names	Type	Purpose and Restrictions	Fund balances 1st January 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances 31st December 2022 £
General purpose fund	Unrestricted fund	N/a	327,007	166,541	(140,400)	-	-	353,147
Total Funds			327,007	166,541	(140,400)	-	-	353,147