



Kent West Branch

Caring for animals since 1893

Report and Financial Statements For the year ended 31 December 2020



This is Wilson who was born a stray behind a shed in Tonbridge in August. He and his family were rescued and all now thriving in their new homes.



This fox cub in Sevenoaks was rescued in April with the help of some Vaseline to get him out of his predicament. He was probably trying to get himself a drink.

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RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Legal and Administrative Information

Legal Status

The organisation is a branch of the Royal Society for the Prevention of Cruelty to Animals ("RSPCA") and is a registered charity governed by the model rules issued by the RSPCA.

Trustees and Officers

Ms J Selmes – Branch Chair
Mrs S Newman – Branch Secretary and Membership Secretary
Mrs L Hill – Branch Treasurer
Mrs L Brown – Branch Welfare Officer
Dr S Hill (Resigned 16 November 2020)
Mrs A Dawson
Mrs P S L North
Ms Mariana Chavez (Appointed 23 March 2020)
Mrs Pearl Lloyd (Appointed 23 March 2020)
Ms J Terry (Resigned 21 January 2020)

Principal Address

8 Hawden Close
Hildenborough
Kent
TN11 9BP

Independent Examiner

Stephen Pocock FCCA
BSR Bespoke Chartered Accountants
Linden House
Linden Close
Tunbridge Wells
Kent
TN4 8HH

Bankers

NatWest Bank Plc
67 High Street
Sevenoaks
Kent
TN13 1LA

Barclays Bank Plc
Leicester
LE87 2BB

Shawbrook Bank Plc
Lutea House, Warley Hill Business Park
The Drive
Great Warley, Brentwood
Essex CM13 3BE

Trustees Annual Report

For the Year Ended 31 December 2020

The Trustees present their annual report together with the annual financial statements and report of the Independent Examiner of the accounts for the year ended 31 December 2020, as required by the Charity Commission. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure and Governance

The RSPCA Kent West Branch, (the “Branch” or “Kent West Branch”), was established on the 3rd October 1893. The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the “Society” or “RSPCA”), carrying out its direct animal welfare work in the areas defined by the following post codes: TN8 5&7, TN9 1&2, TN10 3&4, TN11 8&9, TN13 2&3, TN14 5, 6&7, TN15 0,8,9&6, TN16 1&2.

The Branch is administered by a Committee. The Committee members, elected at the AGM, or co-opted by the Committee, are its Trustees for the purpose of charity law and are referred to as Trustees throughout this report. All Trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The Committee meets regularly for the purpose of dealing with the branch affairs and to receive reports from its Officers.

The Trustees review the risks that the charity faces on a regular basis. The major risks to the Branch as identified by the trustees have been reviewed and steps taken to mitigate them are:

- Loss of income, including through error or fraud
- Insufficient trustees for the branch to continue

It is the opinion of the Trustees that the Branch’s policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

The Branch is run entirely by volunteers and all funds are either raised by volunteers or come from donations or legacies, except a small rebate of membership subscriptions from the Society’s central funds and reimbursement from the Regional Board as and if agreed, for specific projects. The Branch takes part in the activities of the South East Regional area and along with other branches, attends the Regional Board meetings.

Branch Objectives and Public Benefit Statement

The objectives of the Branch are to promote the work and objectives of the Society that are to promote kindness to 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.

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

The trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on their charitable aims, and continue to deliver benefits to the public. We have complied with the duty the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of Animal Welfare

Under the Charities Act 2011, 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. All our charitable activities 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

We provide veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through the operation of a voucher scheme. This work provides assistance to those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary bills for unowned animals involved in accidents and are emergency cases.

The Branch is also focused on the active promotion of neutering and microchipping for companion animals for those in the Branch area on low incomes. We do this through the issue of vouchers and have provided financial support for the South East Region Mobile Cat Neutering Unit.

We provide re-homing and fostering services where possible for both unowned and companion animals that come via the Inspectors or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we can provide assistance to animals in need.

We offer free animal care advice by holding events and answering enquiries. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

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

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

Achievements and Performance Review

2020 will forever be remembered for the Global COVID 19 pandemic and its impact across the world. U.K Government restrictions affected our lives in many ways. Lockdown saw a significant rise in the number of dogs and cats being acquired with more people working from home. The concern remains that as lockdown restrictions ease in 2021 and there is a return to work, that many of these animals may be abandoned or have behavioural problems.

Across the country, RSPCA animal centres and shops were closed to the public during regional and national lockdowns, Inspectors were only able to handle emergency cases and adoption home visits were suspended. In addition, the National Society announced and implemented a series of cost cutting measures after predictions of a significant financial loss that had only been made worse by fund raising activities cancelled due to the pandemic. These measures involved many job losses, the closure of certain animal centres and hospitals in the South and a restructuring of personnel and operations. At the end of the year, we said goodbye and a huge thank you to Chief Inspector Patrick Hamby who is now in charge of the Sussex area and welcomed Kent Chief Inspector Nick Wheelhouse and his team of animal rescue officers working in our area. We were very pleased that Sarah Piggott continues to support our Branch in her new role as Branch partnership manager.

The National Society established a Branch emergency fund during the first lockdown period so that branches who were most affected by the COVID restrictions, for example with their shops closing, would be able to apply for financial assistance to enable them to continue to operate their animal centres. Our Trustees approved a contribution of £10,000 to this fund giving due consideration to our financial position and expected future income and expenses.

Linda Brown, our Welfare Officer, received a notable reduction in the number of phone calls for assistance during the early months of lockdown. This was a worry that animals possibly requiring assistance were not being treated. There was also the concern that with the many people losing their jobs there would actually be an increase in the need for welfare support. In recent months, Linda has seen a marked increase in the number of calls requesting financial assistance. For the full year, Linda issued 104 (2019: 111) welfare vouchers for 101 (2019:115) sick or injured animals in our area requiring veterinary treatment where the owners are on low incomes. For the vouchers issued this year, they related to 54 dogs, 44 cats, 2 rabbits and 1 pig and involved 18 different veterinary practices. The most used vets continue to be Abbotsley Vets in West Malling and Portland Vets in Edenbridge, both of which run a discounted neutering scheme for our branch.

The Branch was able to successfully trap and rehome nine cats and kittens again this year including a mother and six kittens that were born behind a shed and lived there for a month before being taken into our care and forever homes found. We continued to support the Inspector and his teams where restrictions allowed.

We welcomed a new Trustee to our Branch, Ms Mariana Chavez who has done a great job of updating our facebook page. All our planned fundraising activities, including attendance at fetes and garden shows were cancelled but we are hopeful these will take place in 2021.

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

We did receive our annual share of the Regional Society's house to house collections in 2020 as these collections are carried out two years prior. We therefore expect to have a significant fall in our income in 2022 as a result of these collections not being allowed in 2020. Therefore we have determined one of our key objectives for 2021 is to increase the numbers of our Branch members and donations to help offset this expected decrease in income.

Financial Review

Financial Performance

The Financial Statements for the year ended 31 December 2020 will be submitted for adoption at the Annual General Meeting to be held on 14th June 2021.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a net deficit of £3,571 compared to £7,873 the prior year. This lower deficit was due mainly to lower expenses.

Income in 2020 decreased by £1,785 to £28,028 predominantly as a result of reduced central allocation received of the Society's house to house collections compared to the prior year. This initiative, which uses professional fundraisers, generated £25,173 (2019; £26,739).

Expenditure reduced by £6,087 to £31,599 due to several reasons. There was a lower spend on animal welfare as the prior year included three donations— £5,000 towards regional private boarding costs for equines in need of urgent assistance and £5,000 donation to RSPCA Leybourne Animal Centre towards the food costs for the many animals in their care. In addition in 2019 we donated £2,706 to RSPCA Millbrook Animal Centre for the purchase a new field shelter which was part of their equine expansion project. In 2020, there was also a reduction in the animal neutering costs in the welfare assistance spend compared the prior year due to vets temporarily restricting services during lockdown to emergencies only. These reduction in costs were partially offset by the £10,000 donation made by the Branch to the National Society's Branch Emergency Fund. A breakdown of these amounts is shown in the Statement of Financial Activities in the annual accounts.

The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the cat rehoming activities. Rehoming donations income rising from £700 in 2019 to £1,083 in 2020.

In November 2019, the Branch approved a £10,000 fund to support animals in the region with ongoing health issues to be rehomed more easily. This was called the "PAWS Scheme" £2,100 was spent on one case in the beginning of 2020 before the National Society's restructuring that took place. We are hopeful that the PAWS scheme will recommence again for eligible animals very soon and the trustees have topped up the fund to £10,000 from general reserves.

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

Branch financial plan – include designated funds details

Reserves policy and risk management

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2020 financial year with £75,541 in reserve and is actively seeking opportunities to reduce its carried forward reserves year on year.

Funds have been designated by the Trustees for a total of £30,000 to support the following 3 initiatives:

Cattery Fund - £5,000 is designated to continue the work of the branch cattery, ensuring facilities are maintained to the required standard.

Equine Fund - £15,000 is designated in support of the Society's equine work

PAWS Fund - £10,000 is designated in support of the new PAWS scheme as outlined above.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Thank you

To conclude this report, I would like to thank each of the Trustees and volunteers who have all continued to give generously of their time and efforts which have contributed to the success of the Branch again this year. On behalf of the Committee I would like to make special thanks to Chief Inspectors Patrick Hamby and Nick Wheelhouse and their teams who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for all the help she has provided to us during the year and to all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 17th May 2021



Ms J Selmes
Branch Chair

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Independent Examiners Report

**THE ROYAL SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS
KENT WEST BRANCH**

Registered Charity No. 209193

Independent examiner's report to the Trustees of RSPCA Kent West Branch

I report to the trustees on my examination of the accounts for the year ended 31 December 2020, which are set out on the next pages.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Stephen Pocock FCCA

**BSR BESPOKE CHARTERED ACCOUNTANTS
LINDEN HOUSE
LINDEN CLOSE
TUNBRIDGE WELLS
KENT
TN4 8HH**

21 May 2021

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

Statement of Financial Activities
For the year to 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		1,920	-	1,920	1,549
Subscriptions per HQ		227	-	227	250
Collecting Boxes		57	-	57	-
House to House collections	4	25,173	-	25,173	26,739
Activities for Generating Funds					
Events & donated goods	5	33	-	33	549
Investment Income					
Bank Deposit Interest		618	-	618	725
Total Incoming Resources		<u>28,028</u>	<u>-</u>	<u>28,028</u>	<u>29,813</u>
Resources Expended					
Costs of Generating Funds	8 & 10	372	-	372	489
Charitable Activities					
Veterinary Fees	6, 9 & 10	27,504	-	27,504	20,668
Animal Care	9 & 10	3,028	-	3,028	15,833
Governance Costs	11	695	-	695	695
Total Resources Expended		<u>31,599</u>	<u>-</u>	<u>31,599</u>	<u>37,686</u>
Net Incoming Resources for the year and Net Movement in Funds		(3,571)	-	(3,571)	(7,873)
Fund Balances brought forward		79,112	-	79,112	86,985
Fund Balance carried forward		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Balance Sheet

Balance Sheet

As at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Stock		90		90	90
Cash at bank	3	77,458	-	77,458	79,886
Debtors	13	755	-	755	1,082
Current Liabilities					
Amount falling due within one year	14	(2,762)	-	(2,762)	(1,945)
Net Current Assets		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>
Net Assets		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>
Funds					
Unrestricted Funds:					
General Purposes		45,541		45,541	49,112
Designated		30,000		30,000	30,000
		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

17th May 2021
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2020

1 Accounting Policies

a). **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

b). **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c). **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligations can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

c). **Depreciation**

There are no Fixed Assets to depreciate (straight line basis).

d). **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

e). **Taxation**

The charity is exempt from tax on its charitable activities.

f). **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

g). **Financial Instruments**

The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non puttable and non convertible equity instruments.

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

1 Accounting Policies - continued

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment. Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

h.) Going Concern

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Cattery £	Total £
Cost			
At 1st January 2020	795	325	1,120
additions during the year	-	-	-
At 31st December 2020	795	325	1,120
Depreciation			
At 1st January 2020	795	325	1,120
Charge for the year	-	-	-
At 31st December 2020	795	325	1,120
Net book value			
At 31st December 2019	-	-	-
At 31st December 2020	-	-	-

3 Cash at Bank

	2020 £	2019 £
Current Account, National Westminster Bank plc, Sevenoaks	3,917	478
High Interest Deposit Account, Barclays Bank plc	21,586	28,067
12 month fixed rate, CAF Bank	-	30,000
60 Day Notice, CAF Bank	51,956	21,341
	77,458	79,886

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

4 House to House collections

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £25,173 (2019: £26,739)

5 Events & donated goods

	2020	2019
	£	£
Coffee Mornings, fetes, etc	-	549
Other	33	-
	<u>33</u>	<u>549</u>

6 Veterinary Fees

	2020		2019	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	15	812	42	2,198
Treatment	87	9,984	74	10,868
	<u>102</u>	<u>10,796</u>	<u>116</u>	<u>13,066</u>
Non-voucher assistance				
A&E/Euthanasia	3	251	20	3,245
	<u>105</u>	<u>11,046</u>	<u>136</u>	<u>16,311</u>

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2020	2019
	£	£
Voucher Neutering	54	52
Voucher Treatment	115	147
Non-voucher Assistance	84	162

7 Branch contribution to RSPCA

	2020	2019
	£	£
Contribution to PAWS fund	2,100	-
Contribution to central funds	<u>15,173</u>	<u>6,064</u>

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

8 Costs of Generating Funds

	2020	2019
	£	£
Other	161	386
Support Costs	212	103
	<u>372</u>	<u>489</u>

9 Expenditure on Charitable Activities

	Veterinary Fees £	Animal Care £	2020 £	2019 £
Payments to Veterinary Surgeries	11,046	1,216	12,262	28,806
Support Costs	16,458	1,812	18,269	7,696
	<u>27,504</u>	<u>3,028</u>	<u>30,532</u>	<u>36,502</u>

10 Allocation of Support Costs

	Allocated to Charitable Activities £	Allocated to Fundraising £	2020 £	2019 £
Awareness	-	-	-	-
Bank charges	-	-	-	-
Telephone	491	6	497	506
Print, postage & stationery	148	2	150	218
Hall & Garage Hire	-	-	-	290
RSPCA Goods purchased	-	-	-	190
Contribution to PAWS fund	2,100	-	2,100	-
Branch Contribution to RSPCA	14,977	196	15,173	6,064
Depreciation	-	-	-	-
Support Other	554	7	562	531
	<u>18,269</u>	<u>212</u>	<u>18,481</u>	<u>7,799</u>

Support costs are allocated in proportion to direct costs.

11 Governance costs

	2020 £	2019 £
Information Commissioners Office	35	35
Independent examiner's fee	660	660
	<u>695</u>	<u>695</u>

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

12 Related Party transactions

Some expenditure was re-imbursed to trustees in respect of animal care costs £21.46 (2019: £123.60).

Expenditure of £445.92 was re-imbursed to 3 trustees in respect of telephone and other administrative expenses (2019: £721.84).

No expenditure was re-imbursed to trustees in respect of costs of generating funds (2019: £NIL).

No remuneration was paid to any trustees.

13 Debtors

	2020	2019
	£	£
Income due via RSPCA Central Office	440	636
Bank deposit interest	-	16
Other Debtors & Prepayments	265	431
Vouchers	50	-
	<u>755</u>	<u>1,083</u>

14 Creditors

	2020	2019
	£	£
Veterinary Fees	2,102	1,285
Independent examiner's fee	660	660
	<u>2,762</u>	<u>1,945</u>