

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT ISLE OF THANET BRANCH

England & Wales · Charity number 209365

Details

Other names	RSPCA - KENT - ISLE OF THANET BRANCH, RSPCA KENT ISLE OF THANET BRANCH
Status	Registered
Legal form	Other
Registered	1962-09-22
Register	View on the Charity Commission register

Contact

Address	R S P C A Isle Thanet Animal Centre Queensdown Road Woodchurch Birchington CT7 0HG
Phone	01843826179
Email	info@rspcathanet.org.uk
Website	https://rspcathanet.org.uk

Activities

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

Activities: To promote the work and objects of the Royal Society for the Prevention of Cruelty to Animals (219099) with particular reference to the area of the branch, in accordance with the policies of the Society.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ISLE OF THANET.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£474,341	£452,860	-	-
2023-12-31	£432,466	£489,158	-	-
2022-12-31	£347,299	£395,549	-	-
2021-12-31	£315,190	£361,995	-	-
2020-12-31	£247,302	£337,788	-	-

Trustees

Name	Role	Appointed
Paul Fuller	Chair	2023-10-19
Cathy Calcutt		2025-06-26
EMMA LOUISE FERNANDO		2023-10-12
Jonathan Fletcher		2023-10-12
Karen Parish		2023-10-12
Marie Nichols		2026-04-16
Michael Elgar		2025-06-26
Sophie Millns		2025-09-09

Accounts



RSPCA Kent-Isle of Thanet Branch

Registered Charity No. 209365

ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 DECEMBER 2024



The Royal Society for the Prevention of Cruelty to Animals Kent - Isle of Thanet Branch Annual Report of the Management Committee

The Committee presents its annual report and the accounts for the year ended:
31 December 2024.

The Royal Society for the Prevention of Cruelty to Animals Kent - Isle of Thanet Branch ('The Branch'), Queensdown Road, Birchington, Kent, CT7 0HG was registered with the Charity Commission (No. 209365) on 22nd September 1962 and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Bankers:

National Westminster Bank PLC Margate

Lloyds Bank PLC Ramsgate

CCLA Investment Management Ltd

Independent examiner:

The Branch has annual turnover of less than £500,000 so does not require an audit, but an independent examination. This was undertaken by S J Wren of Accountancy Matters (Kent) Limited.

Trustees:

The following trustees stood down during 2024:

Cathy Calcutt - resigned 29 October 2024

Tessa Loftus - resigned 14 June 2025

Mathew Beech - resigned 14 June 2025

The current trustees are as follows:

Clive Martin - Hon. Chair

Emma Fernando - Hon. Treasurer

Jonathan Fletcher - Hon. Secretary

Karen Parish

Candy Gregory

Paul Fuller

STRUCTURE, GOVERNANCE AND MANAGEMENT:

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA, subject to its rules for branches (as updated in 2012). In the normal course of business committee members are elected at every Annual General Meeting, from the members of The Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the committee until the next Annual General Meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. In the event that the number of local trustees falls below five at any time, the branch is placed into temporary administration by the National Society. The National Society will then appoint temporary trustees until such a time as the Branch can be returned to local control.

RISK MANAGEMENT

The Branch has carried out a risk assessment and identified the following risks:

- Loss of income or reputation through error or fraud.
- Loss of income through external forces.
- Insufficient trustees to continue.
- Insufficient volunteers to rehabilitate animals and fundraise.
- Risk of claims against volunteers and staff.
- Risk of claims by volunteers, staff or the public.
- Adverse publicity.
- Risk of inadvertent non-compliance with complex legislation such as GDPR.
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused.
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare.
- Insufficient resources to help all the animals that need us. The reality of animal rescues is that all our resources and those of other charities are always overwhelmed with any more animals needing our help than can be accommodated.
- Health and safety of staff with regards to injury from animals, risk of zoonoses.

The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks. The Branch adheres to RSPCA policies and guidelines and health and safety law and best practice. A health and safety contract is held with independent experts Acton Jennings LLP who conduct an annual health and safety audit and provide ongoing advice and insurance cover. The Branch holds a contract with Acton Jennings LLP who provide HR services and advice.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and 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. Our Branch key strategic aims are:

1. Welfare Aim: Rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals, prioritising those animals collected by our Inspectorate.
2. Prevention Aim:
 - a. By implementing local community neutering schemes, aimed at pet owners on low and no incomes, to help prevent suffering and cruelty by reducing the overpopulation of unwanted pet animals.
 - b. By using the animal centre and outreach programmes in the community, to help address the link between social deprivation specific to the district and poor animal welfare decisions by offering educational opportunities to young people and adults on how to make better animal welfare choices.
3. Advocacy Aim: Encourage legislation and policies at local level to protect and enhance animal welfare
4. Organisational Aim: Run a financially sustainable, digitally enabled Branch with the right systems, processes and governance systems in place.
5. Income Generation Aim: Diversify our income streams and attract new supporters.
6. People Aim: Ensure we have a motivated workforce with the right skills operating in a safe, progressive, open, and empowering culture.

Our key activities in line with our strategic aims are:

Welfare Aim

To run The Branch Animal Centre with maximum rehabilitation and rehoming capability. The work benefits our local community, including local authorities, as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet. Working with the National Society and RSPCA SE Regional Board, there is the option to provide veterinary welfare assistance for those on low income, and who meet the eligibility criteria. This work benefits pet owners who cannot assist their pets themselves, and who are distressed to witness their pet suffering.

Prevention Aim

One of the Branch's key objectives for the future is to continue with subsidised neutering schemes for those on low incomes as we recognise that reducing the number of litters of unwanted pets born into an uncertain future is a key way to achieve our prevention aim. We aim to introduce educational opportunities at the animal centre, to teach children and pet owners correct, compassionate animal care, particularly for rabbits, one of the most misunderstood and poorly cared for pets.

Advocacy Aim

We support National Society campaigns via shops and social media, including petitions, posters, email campaigns, and key messages.

Organisational Aim

We aim for best practice in our governance by being compliant with all relevant legislation, including GDPR and Health and Safety. We aim to maintain strong financial controls and protect and maximise the use of all our assets.

Income Generation Aim

We aim to maximise our charity shop income through our four shops but also to diversify our income streams by increasing our fundraising capability through events, grant applications, and ethical investment opportunities.

Our charity shops provide a valuable source of low cost good quality recycled goods, to the benefit of the public and the environment.

Our programme of fundraising events in 2024 included quizzes, dog shows, a Christmas event, and various Pets At Home collections. The trustees and Branch Manager intend to continue to prioritise fundraising efforts during 2025 and beyond.

People Aim

We aim to offer our staff a safe, healthy environment in which to maximise their potential, with clear whistleblowing and safeguarding policies in place. We aim to further develop our volunteer strategy to maximise recruitment and retention. We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities, and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding, and offers experience which may assist participants in finding paid work.

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 this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our current short, medium and long term aims and objectives can be summarised as follows:

Short term

- To complete the Branch five year strategy and business plan and set income generation objectives for the Branch Manager, whilst maintaining focus on improvements in animal welfare activities.
- To open a fifth charity shop in 2025 to stabilise branch income for the future.

- To continue to increase our visibility in the local community through 2025 and beyond by offering further fundraising events to engage the local community.
- To continue to strengthen relationships with local private veterinary surgeons in order to ensure that the Animal Centre has supportive and cost effective veterinary provision.
- To collaborate with RSPCA SE Regional Board and other charities to offer members of the public on low incomes a subsidised neutering scheme for companion animals, to replace the service the mobile neutering clinic used to offer.
- Following our successful bid for a grant of £19,000, to build a custom designed indoor dog facility for enrichment, assessment, training and to create a space for dogs to meet their potential owners or fosterers in an environment that more closely resembles a home environment. Improving dogs chances of being rehomed, enriching their lives whilst with the branch and improving our rehoming rate.

Medium term

- To reduce our reliance on charity shop income by expanding the type and extent of fundraising initiatives we engage in and developing a supporter journey package from childhood.
- To maintain The Branch in local control, by continuing to recruit local trustees and to hold a successful AGM. This will ensure that the needs of the local community are prioritised.
- To be in a position to consider reinstating offering support to wildlife.
- To address The Branch's deficit budget to ensure the reserves remain in line with its reserves policy.
- To consider further ways of utilising the land around the animal centre for improvements in animal welfare, both for domestic pets, rescued farm animals, and wildlife.

Long term

- To further develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events.
- To ensure that the Branch is suitably equipped and ready to deal with the animal welfare needs of the Thanet District, in line with Branch policies and the guidelines recommended by the national RSPCA.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

During the year the animal centre rehomed 127 cats (2023: 134), 10 dogs (2023: 9) and 18 small animals (2023: 25). We admitted 13 wild animals (2023: 13). The Branch continues to direct its focus towards the most abused, neglected, injured and at risk domestic animals and there are financial implications to that decision on cost per animal rescued. It is the most difficult end of animal welfare in which to operate but is where we believe our limited resources deliver the biggest reduction in suffering. Pressure on our resources remains extreme, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need.

Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, collection boxes, special fund-raising events and grants. Total income for the year was £474,341 (2023: £432,466) and total expenditure £452,860 (2023: £489,158) before unrealised investment gains/losses. The net income for the year after investment gains of £2,779 (2023: gains of £2,148) was £24,260 (gain) (2023: £54,544 (loss)).

The current board of trustees recognised that historical deficits of approximately £50,000 annually could not continue, and on appointment in October 2023, as soon as access was granted to records, undertook a thorough financial review in order to implement a financial strategy to tackle the deficit. This work continued throughout 2024 reviewing spending and renegotiating service contracts which allowed the branch to make significant savings without compromising animal welfare.

The four charity shops continue to provide the main source of operational income for The Branch and animal centre. In 2024, net gains from the retail operation were £154,275 (2023: £130,346). The true benefit of the Margate shop can be seen in the 2024 figures. Our thanks go to all our shop managers and volunteers for their hard work. As part of the 5 year Branch strategy, the board of trustees are currently working on a plan to open a further charity shop to supplement the branch income to help mitigate increasing costs and create a more financially sustainable business model. The benefit of the fifth shop will be seen in 2026 once set up costs have been recouped.

Fundraising events generated income of £13,525 (2023: £1,706). We thank our staff and volunteers for the extra mile they go to make these events so successful and enjoyable. We aspire to build on this fundraising income in 2025 and have set targets to achieve figures closer to that seen in 2019 (£14,662).

We would like to thank all of the people and local businesses who contribute to the success of the Branch and who support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, branch members, staff, volunteers, and local media.

Lastly we would like to thank the public for their ongoing support of the Branch, shops and animal centre – we could not succeed without it.

RESERVES POLICY

The branch holds reserves to cover its operational costs and to develop the RSPCA Kent - Isle of Thanet Animal Centre. At 31 December 2024 unrestricted reserves were £165,980 (2023: £129,267) and restricted reserves were £640,811 (2023: £653,264). Our target is to hold sufficient cash/near cash reserves to maintain the day to day operations of the branch for a period of six months. Total branch expenditure for 2024 was £452,860; this therefore equates to a target of £226,430 to be held as cash/near cash reserves.

The branch is not currently holding reserves in line with its reserves policy.

2024 has been a year of reviewing and consolidating operations. Significant cost savings have been made without compromising animal welfare by reviewing spending and renegotiating all service contracts. We have spent money on outstanding repair work and actioning H&S items for the safety of our staff and the public.

In early 2023, previous trustees in breach of planning regulations entered into a private rental agreement for the onsite bungalow, the purpose of the bungalow was specifically designated to house senior animal welfare staff. Guidance was sought from Local Planning Authorities and it was established that this lease contravened planning permissions, and an order was made by Thanet District Council for the private habitation of the bungalow to cease, or for The Branch to face serious and costly legal proceedings. This was self-reported to the Charity Commission as a 'serious incident' and guidance was requested and taken on how best to proceed in a manner that maintained compliance with charity law and best practice as trustees. A lengthy period of negotiation with the tenants ensued, supported by the legal guidance of a trustee who is a legal

professional, and The Branch reached a final settlement of £16,000 in February 2025. The costs of non-compliance with TDC would have far exceeded this amount, and The Branch was able to save considerable legal costs by utilising the legal expertise and guidance of one of the trustees, free of charge.

The reinstatement of a Branch Manager with operational oversight and a focus on strategy implementation and income generation has already led to several grants being awarded to the branch in 2025 (over £22,000 so far). A review of staffing has taken place to ensure both the shops and animal centre are appropriately staffed for optimum efficiency. In March 2025 the board of trustees started work on a five year strategy for the branch which will focus on the branch long term future and sustainability. The 2025 budget predicts a shortfall, meaning it will be a financially challenging year. However, the board is confident that with the completed 5 year strategy and resultant actions, the grants awarded, the income generation objectives of the Branch Manager, various fundraising initiatives, and the efforts of all of the staff and volunteers, the financial challenges will be mitigated going forward, allowing the branch to continue to provide an exceptional animal welfare service to the Isle of Thanet district for many years to come.

INVESTMENT POLICY

The trustees have wide powers of investment, governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The Branch holds long-term investments in holdings in JP Morgan equities funds, the income from which is used to further the work of the branch. At 31 December 2023 these investments had a market value of £50,486 (2023: £47,707). Our investment strategy is low risk.

FUTURE DEVELOPMENTS

As part of the 5 year Branch strategy, the board of trustees are currently working on a plan to open a further charity shop to supplement the branch income to help mitigate increasing costs and create a more financially sustainable business model. The benefit of the fifth shop will be seen in 2026 once set up costs have been recouped.

The Branch intends to hold an AGM in June 2026 and to maintain the Branch in local control.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Signed:

Date: 24 June 2025

C Martin (Chair)

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 12 to 22.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Chartered Certified Accountants.

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

- 1 accounting records were not kept in accordance with section 130 of the Charities Act ; or
- 2 the accounts do not accord with the accounting 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 requirements 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA**

Date : 24 June 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME					
Income from charitable activities	2(a)	51,870	-	51,870	23,847
Donations, grants and legacies	2(b)	51,815	-	51,815	67,775
Income from other trading activities	2(c)	366,956	-	366,956	-
Investment income	2(d)	1,233	2,467	3,700	338,488
TOTAL INCOME		471,874	2,467	474,341	432,466
EXPENDITURE					
Costs of raising funds	3(a)	205,941	-	205,941	204,406
Expenditure on charitable activities	3(b)	231,687	15,232	246,919	-
TOTAL EXPENDITURE		437,628	15,232	452,860	284,752
NET INCOME/(EXPENDITURE)		34,246	(12,765)	21,481	(56,692)
OTHER RECOGNISED GAINS/LOSSES:					
Gains/(losses) on revaluation of investments	7	-	2,779	2,779	2,148
		34,246	(9,986)	24,260	(54,544)
Transfers between funds	11	2,467	(2,467)	-	-
NET MOVEMENT IN FUNDS		36,713	(12,453)	24,260	(54,544)
Balance as at 1 January 2024		129,267	653,264	782,531	837,075
BALANCE AT 31 DECEMBER 2024		165,980	640,811	806,791	782,531

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	6	573,803	600,899
Investments	7	<u>50,486</u>	<u>47,707</u>
		624,289	648,606
CURRENT ASSETS			
Debtors	8	28,156	46,647
Cash at bank and in hand		<u>178,100</u>	<u>273,951</u>
		206,256	320,598
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	9	<u>(23,754)</u>	<u>(186,673)</u>
		182,502	133,925
NET ASSETS	10	<u>806,791</u>	<u>782,531</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	11	640,811	653,264
Unrestricted funds :			
Designated funds	11	-	-
General funds	11	<u>165,980</u>	<u>129,267</u>
TOTAL CHARITY FUNDS		<u>806,791</u>	<u>782,531</u>

These accounts were approved and signed for issue by the trustees on 24 June 2025.

C Martin - Chair

E Fernando - Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

RSPCA Kent Isle of Thanet Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis as charity has sufficient liquid reserves to fund its charitable activities for at least twelve months from the date these accounts are formally approved.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Charity shop sales are recognised as income when the donated goods are sold as it is considered impractical to measure the fair value of goods donated for resale.

Legacies are recognised on the earlier of receipt of the legacy or where the receipt is probable.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

c) Expenditure

All expenditure is accounted for on an accruals basis and excludes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee). Support costs are allocated individually based on their estimated relative benefit to charitable activities and raising funds.

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Animal Centre building	2% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% straight line
Leasehold improvements	Straight line over the period to the first break clause

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 ACCOUNTING POLICIES - Cont'd**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2 INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
a) Income from charitable activities				
Pet insurance	30	-	30	310
Services provided	51,840	-	51,840	23,537
	<u>51,870</u>	<u>-</u>	<u>51,870</u>	<u>23,847</u>
b) Donations, grants and legacies				
Legacies	10,250	-	10,250	2,000
Donations and subscriptions	9,749	-	9,749	13,791
RSPCA - SERB	10,000	-	10,000	10,000
RSPCA HQ Grant	-	-	-	19,000
Grants : Door to Door	21,816	-	21,816	22,984
	<u>51,815</u>	<u>-</u>	<u>51,815</u>	<u>67,775</u>
c) Income from other trading activities				
Charity shop sales	334,295	-	334,295	316,193
Sale of goods at the animal centre	3,489	-	3,489	6,446
Fundraising	13,525	-	13,525	1,706
Rental income	15,647	-	15,647	14,143
	<u>366,956</u>	<u>-</u>	<u>366,956</u>	<u>338,488</u>
d) Investment Income				
Bank interest	1,233	-	1,233	585
Investment Income	-	2,467	2,467	1,771
	<u>1,233</u>	<u>2,467</u>	<u>3,700</u>	<u>2,356</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
a) Costs of raising funds				
Shop operating costs	180,020	-	180,020	185,847
Fundraising expenses	282	-	282	192
Rental property fees	1,552	-	1,552	2,168
Wages and salaries	7,179	-	7,179	-
Support costs (see below)	16,908	-	16,908	16,199
	<u>205,941</u>	<u>-</u>	<u>205,941</u>	<u>204,406</u>
b) Expenditure on charitable activities				
Animal centre costs :				
Wages and salaries	124,234	-	124,234	110,613
Staff expenses & training	342	-	342	1,036
Rates and utilities	1,984	-	1,984	1,635
Light and heat	3,718	-	3,718	25,524
Telephone	1,974	-	1,974	2,576
Veterinary costs	38,111	-	38,111	56,089
Food, litter and bedding	22,321	-	22,321	30,883
Cleaning and refuse	7,571	-	7,571	6,179
Repairs and maintenance	8,939	-	8,939	4,129
Other expenses	-	-	-	48
Depreciation - Animal Centre	-	15,232	15,232	15,232
Motor expenses	2,515	-	2,515	1,609
Support costs (see below)	16,908	-	16,908	16,200
Governance costs				
Wages and salaries	1,570	-	1,570	-
Legal and professional fees	-	-	-	11,499
Independent Examiner's fee	1,500	-	1,500	1,500
	<u>231,687</u>	<u>15,232</u>	<u>246,919</u>	<u>284,752</u>
	<u>437,628</u>	<u>15,232</u>	<u>452,860</u>	<u>489,158</u>

Allocation of support costs

	Raising Funds	Charitable Activities	2024 Total funds	2023 Total funds
Administration salaries	1,436	1,436	2,872	-
Legal and professional fees	6,515	6,515	13,030	13,930
Bank and credit card charges	719	719	1,438	1,090
Insurance	1,068	1,067	2,135	1,314
Web/internet	561	561	1,122	167
Printing, postage and stationery	413	413	826	713
Depreciation - Fixtures, fittings & equip	5,354	5,355	10,709	13,098
Depreciation - Motor vehicle	710	710	1,420	1,420
Loss on disposal of fixed assets	132	132	264	-
Irrecoverable VAT	-	-	-	667
	<u>16,908</u>	<u>16,908</u>	<u>33,816</u>	<u>32,399</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4 NET INCOME	2024	2023
	£	£
This is stated after charging:		
Operating lease rentals	44,490	40,467
Depreciation	27,361	29,750
Independent Examiner's remuneration :		
- Independent Examiners' fee	1,500	1,500
	<u> </u>	<u> </u>

5 INFORMATION REGARDING EMPLOYEES	2024	2023
	£	£
Wages and salaries	227,115	196,685
Redundancy	-	-
Social security costs	13,613	10,674
Employer pension contributions	3,129	2,661
Employment Allowance	(5,000)	(5,000)
	<u> </u>	<u> </u>
	238,857	205,020
	<u> </u>	<u> </u>

The average number of employees based on full time equivalents analysed by function was:

	2024	2023
	Number	Number
Shops	6	5
Animal Centre	6	6
Management and administration	-	-
	<u> </u>	<u> </u>
	12	11
	<u> </u>	<u> </u>

The average monthly head count was 16 staff (2023 - 15 staff).

No employee had emoluments in excess of £60,000 (2023 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2023 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £38,043 (2023- £22,777).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 FIXED ASSETS

	Animal Centre £	Leasehold improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost					
As at 1 January 2024	841,597	9,293	97,860	7,100	955,850
Additions	-	-	529	-	529
Disposals	-	-	(440)	-	(440)
As at 31 December 2024	841,597	9,293	97,949	7,100	955,939
Depreciation					
As at 1 January 2024	259,121	9,293	80,857	5,680	354,951
Disposals	-	-	(176)	-	(176)
Charge for the year	15,232		10,709	1,420	27,361
As at 31 December 2024	274,353	9,293	91,390	7,100	382,136
Net book value					
As at 31 December 2024	567,244	-	6,559	-	573,803
As at 31 December 2023	582,476	-	17,003	1,420	600,899

7 INVESTMENTS

	UK Equity funds £	2024 Total £	2023 Total £
Cost or valuation			
At 1 January 2024	47,707	47,707	45,559
Transfers	-	-	-
Revaluation to fair value	2,779	2,779	2,148
At 31 December 2024	50,486	50,486	47,707

All investments are held in the UK.

8 DEBTORS

	2024 £	2023 £
VAT	4,019	5,411
Other debtors	14,282	34,322
Prepayments	8,042	6,914
Accrued income	1,813	-
	28,156	46,647

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	16,183	179,582
Taxation and social security	-	-
Other creditors	1,091	812
Accruals	6,480	6,279
	<u>23,754</u>	<u>186,673</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUND

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	6,559	-	567,244	573,803
Investments	-	-	50,486	50,486
Current assets	183,175	-	23,081	206,256
Current liabilities	(23,754)	-	-	(23,754)
Net assets as at 31 December 2024	<u>165,980</u>	<u>-</u>	<u>640,811</u>	<u>806,791</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	18,423	-	582,476	600,899
Investments	-	-	47,707	47,707
Current assets	297,517	-	23,081	320,598
Current liabilities	(186,673)	-	-	(186,673)
Net assets as at 31 December 2023	<u>129,267</u>	<u>-</u>	<u>653,264</u>	<u>782,531</u>

11 MOVEMENT IN FUNDS

	As at 1 01 2024	Incoming resources	Outgoing resources/ Inv. gain	Transfers	As at 31 12 2024
	£	£	£	£	£
Restricted funds					
EKAC	630,183	2,467	(12,453)	(2,467)	617,730
Rabbit Village	4,081	-	-	-	4,081
Dog Facility	19,000	-	-	-	19,000
Total restricted funds	<u>653,264</u>	<u>2,467</u>	<u>(12,453)</u>	<u>(2,467)</u>	<u>640,811</u>
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted general funds	<u>129,267</u>	<u>471,874</u>	<u>(437,628)</u>	<u>2,467</u>	<u>165,980</u>
Total funds	<u>782,531</u>	<u>474,341</u>	<u>(450,081)</u>	<u>-</u>	<u>806,791</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 MOVEMENT IN FUNDS - Cont'd

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in a previous year) to fund the construction of the Rabbit Village. The remaining unspent funds have been carried forward to the following year.

Dog Facility

The branch received a grant of £19,000 in the previous year from the Friends of South Godstone which is restricted to build a dog facility. This facility will provide a designated indoor space for enrichment, assessment and training. It will provide a space outside the kennel environment for the dogs to relax and to meet prospective owners and fosterers in a setting more closely resembling a home. This will enrich the dogs lives whilst at the branch, enhance their chances of being rehomed and improve our rehoming rate. The Dog Facility project was put on hold for 2024 and no activity undertaken. The Dog Facility project will go ahead in 2025 and as such a cabin has now been purchased and quotes are currently being sought for groundworks.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2023	Incoming resources	Outgoing resources/ Inv. loss	Transfers	As at 31 12 2023
	£	£	£	£	£
Restricted funds					
EKAC	643,267	1,771	(13,084)	(1,771)	630,183
Rabbit Village	4,081	-	-	-	4,081
Dog Facility	-	19,000	-	-	19,000
Total restricted funds	647,348	20,771	(13,084)	(1,771)	653,264
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	189,727	411,695	(473,926)	1,771	129,267
Total funds	837,075	432,466	(487,010)	-	782,531

RESTRICTED FUNDS - PREVIOUS YEAR

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building and running of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11 RESTRICTED FUNDS - PREVIOUS YEAR - Cont'd

Rabbit Village

Funding received from the Regional Board (in a previous year) to fund the construction of the Rabbit Village. During the year, CCTV has been installed to cover the Rabbit Village. The transfer represents the amount spent which has been included in Fixed Assets. The remaining unspent funds have been carried forward to the following year.

Dog Facility

The branch has received a grant of £19,000 from the Friends of South Godstone which is restricted to build a dog facility. This facility will provide a designated indoor space for enrichment, assessment and training. It will provide a space outside the kennel environment for the dogs to relax and to meet prospective owners and fosterers in a setting more closely resembling a home. This will enrich the dogs lives whilst at the branch, enhance their chances of being rehomed and improve our rehoming rate. The grant was received in December 2023 and therefore as at 31 December 2023 the funds are carried forward to be spent in 2024.

12 FINANCIAL COMMITMENTS

At 31 December 2024 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
within one year	33,925	33,550
within two to five years	59,579	89,692
after five years	-	4,000
	<u> </u>	<u> </u>

13 TAXATION

The Branch is a registered charity and accordingly is exempt from taxation on income and gains where they are applied for charitable purposes.

14 RELATED PARTY TRANSACTIONS

During the year the Charity received £21,816 (2023 - £22,984) in a share of Door to Door fundraising income from the National Society.

There were no other transactions with related parties during the year under review that need to be disclosed.

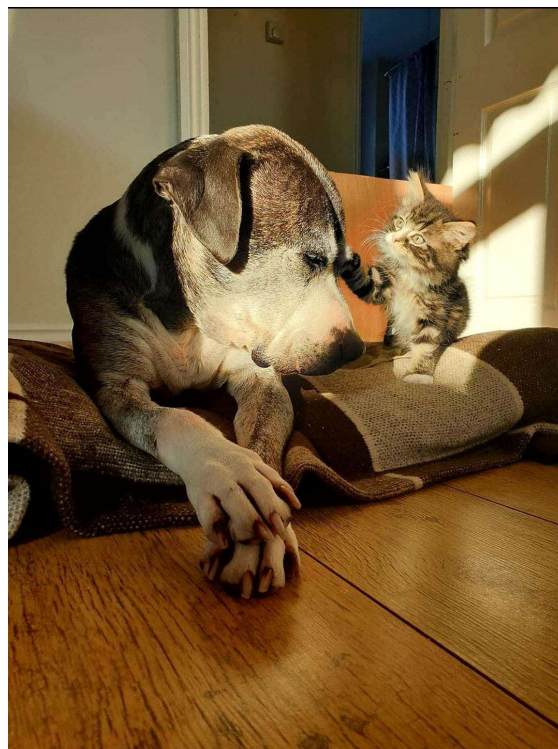
Accounts



**RSPCA Kent-Isle of
Thanet Branch**

Registered Charity No. 209365

ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 DECEMBER 2023



The Royal Society for the Prevention of Cruelty to Animals Kent - Isle of Thanet Branch Annual Report of the Management Committee

The Committee presents its annual report and the accounts for the year ended:
31st December 2023.

The Royal Society for the Prevention of Cruelty to Animals Kent - Isle of Thanet Branch, Queensdown Road, Birchington, Kent, CT7 0HG was registered with the Charity Commission (No. 209365) on 22nd September 1962 and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Bankers:

National Westminster Bank PLC Margate
Lloyds Bank PLC Ramsgate
CCLA Investment Management Ltd

Independent examiner:

The branch has annual turnover of less than £500,000 so does not require an audit, but an independent examination. This was undertaken by S J Wren of Accountancy Matters (Kent) Limited.

Trustees:

The following trustees stood down during 2023:

Carol Green - resigned 19/06/23
Brenda Rogers - resigned 14/07/23
Pearl Baker (co-opted 17/07/23) - resigned 27/07/23
Kevin Baker (co-opted 17/07/23) - resigned 27/07/23
Howard Green - resigned 25/08/23
Antony Matthews - resigned 25/08/23
Kate Matthews - resigned 25/08/23

The following trustees were appointed in 2023:

Clive Martin - appointed 12 October 2023 - Hon. Chair
Emma Fernando - appointed 12 October 2023 - Hon. Treasurer
Jonathan Fletcher - appointed 12 October 2023 - Hon. Secretary
Tessa Loftus - appointed 12 October 2023
Cathy Calcutt - appointed 12 October 2023
Karen Parish - appointed 12 October 2023
Mathew Beech - appointed 12 October 2023
Candy Gregory - appointed 12 October 2023
Paul Fuller - appointed 19 October 2023 (co-opted)

STRUCTURE, GOVERNANCE AND MANAGEMENT:

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA, subject to its rules for branches (as updated in 2012). In the normal course of business committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the committee until the next Annual General Meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. In the event that the number of local trustees falls below five at any time, the branch is placed into temporary administration by the National Society. The National Society will then appoint temporary trustees until such a time as the Branch can be returned to local control.

In a period between June and August 2023, all members of the board of trustees resigned from the branch following a period of dispute over interpretation of branch membership rules. This dispute lasted from April 2023 to August 2023, during which time the board of trustees sought to prevent and/or remove new members joining the branch. The board sought to challenge the validity of membership of a significant number of new members, and this was disputed with both the National Society, and the new members directly, and independent legal advice was sought by the previous board, incurring significant cost to the branch. During this period there are no records of board meetings being held.

In line with branch rules, a sufficient number of members called for an EGM to discuss and resolve the membership issues. In the absence of local trustees following their collective resignations, the National Society went ahead with the EGM and given the support available to the branch and willing trustee nominees it was deemed unnecessary to take the branch into temporary administration. An AGM was scheduled and new trustees appointed on 12/10/23. In the interim period between 25/08/23 and 12/10/23, the branch was under the control of the National Society.

RISK MANAGEMENT

The Branch has carried out a risk assessment and identified the following risks:

- Loss of income or reputation through error or fraud.
- Loss of income through external forces.
- Insufficient trustees to continue.
- Insufficient volunteers to rehabilitate animals and fundraise.
- Risk of claims against volunteers and staff.
- Risk of claims by volunteers, staff or the public.
- Adverse publicity.
- Risk of inadvertent non-compliance with complex legislation such as GDPR.
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused.
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare.
- Insufficient resources to help all the animals that need us. The reality of animal rescues is that all our resources and those of other charities are always overwhelmed with any more animals needing our help than can be accommodated.

- Health and safety of staff with regards to injury from animals, risk of zoonoses. Risk assessments were produced in accordance with National RSPCA and government guidance. These protocols allowed staff and volunteers to carry out their duties safely.

The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks. The Branch adheres to RSPCA policies and guidelines and health and safety law and best practice. A health and safety contract is held with independent experts Acton Jennings LLP who do an annual health and safety audit and provide ongoing advice and insurance cover. The Branch holds a contract with Acton Jennings LLP who provide HR services and advice.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and 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. Our Branch key strategic aims are:

1. Welfare Aim: rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals, prioritising those animals collected by our Inspectorate.
2. Prevention Aim:
 - a. By implementing community neutering schemes, aimed at pet owners on low and no incomes, to help prevent suffering and cruelty by reducing the overpopulation of unwanted pet animals.
 - b. By using the animal centre and outreach programmes in the community, to help address the link between social deprivation specific to the district and poor animal welfare decisions by offering educational opportunities to young people and adults on how to make better animal welfare choices.
3. Advocacy Aim: Encourage legislation and policies to protect and enhance animal welfare
4. Organisational Aim: run a financially sustainable, digitally enabled Branch with the right systems, processes and governance systems in place.
5. Income Generation Aim: Diversify our income streams and attract new supporters.
6. People Aim: Ensure we have a motivated workforce with the right skills operating in a safe, progressive, open and empowering culture

Our key activities in line with our strategic aims are:

Welfare Aim

To run the RSPCA Kent - Isle of Thanet Animal Centre with maximum rehabilitation and rehoming capability. The work benefits our local community, including local authorities, as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet. Working with the National Society and RSPCA

SE Regional Board, there is the option to provide veterinary welfare assistance for those on low income, and who meet the eligibility criteria. This work benefits pet owners who cannot assist their pets themselves and who are distressed to witness their pet suffering.

Prevention Aim

One of the Branch's key objectives for the future is to reinstate subsidised neutering schemes for those on low incomes as we recognise that reducing the number of litters of unwanted pets born into an uncertain future is a key way to achieve our prevention aim. We aim to introduce educational opportunities at the animal centre, to teach children and pet owners correct, compassionate animal care, particularly for rabbits, one of the most misunderstood and poorly cared for pets.

Advocacy Aim

We support National Society campaigns via shops and social media including petitions, posters, email campaigns, and key messages.

Organisational Aim

We aim for best practice in our governance by being compliant with all relevant legislation including GDPR and Health and Safety. We aim to maintain strong financial controls and protect and maximise the use of all our assets.

Income Generation Aim

We aim to maximise our charity shop income through our four shops but also to diversify our income streams by increasing our fundraising capability through events, grant applications and ethical investment opportunities.

Our charity shops provide a valuable source of low cost good quality recycled goods, to the benefit of the public and the environment.

In previous years, our programme of fundraising events included quizzes, dog shows, Christmas, Easter and Halloween events, car shows and Pets At Home collections. The trustees intend to intensify fundraising efforts during 2024 and beyond.

People Aim

We aim to offer our staff a safe, healthy environment in which to maximise their potential, with clear whistleblowing and safeguarding policies in place. We aim to further develop our volunteer strategy to maximise recruitment and retention. We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work.

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 this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our current short, medium and long term aims and objectives can be summarised as follows:

Short term

- To welcome a newly appointed Branch Manager in Q3 2024 to oversee new income generation strategies, and work with the trustees to ensure financial stability for the branch.
- We have restarted local fundraising events raising over £5000 to date (Jun24) and will increase our visibility in local community through the remainder of 2024 and beyond by offering further events to engage the local community.
- To continue to strengthen relationships with local private veterinary surgeons in order to ensure that the Animal Centre has supportive and cost effective veterinary provision.
- To collaborate with RSPCA SE Regional Board and other charities to offer members of the public on low incomes a subsidised neutering scheme for companion animals, to replace the service the mobile neutering clinic used to offer.

Medium term

- Following our successful bid for a grant of £19,000, to build a custom designed indoor dog facility for enrichment, assessment, training and to create a space for dogs to meet their potential owners or fosterers in an environment that more closely resembles a home environment. Improving dogs chances of being rehomed, enriching their lives whilst with the branch and improving our rehoming rate.
- To reduce our reliance on charity shop income by expanding the type and extent of fundraising initiatives we engage in and developing a supporter journey package from childhood.
- To maintain the Branch in local control, by continuing to recruit local trustees and to hold a successful AGM. This will ensure that the needs of the local community are prioritised.
- To address the Branch's deficit budget to ensure the Branch reserves remain in line with the Branch reserves policy.
- To develop a comprehensive and achievable 5 year strategy for the branch that focuses on sustainable animal welfare activities as its priority.

Long term

- To develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events.
- To consider further ways of utilising the land around the animal centre for animal welfare, both for domestic pets, rescued farm animals and wildlife.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

During the year the animal centre rehomed 134 cats (2022: 197), 9 dogs (2022: 23) and 25 small animals (2022: 43). We admitted 13 wild animals (2022: 58). The RSPCA Kent - Isle of Thanet Branch continues to direct its focus towards the most abused, neglected, injured and at risk domestic animals and there are financial implications to that decision on cost per animal rescued. It is the most difficult end of animal welfare in which to operate but is where we believe our limited resources deliver the biggest reduction in suffering. Pressure on our resources remains extreme, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need. We have implemented remote monitoring, so are monitoring our animal centre 24/7.

Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, collection boxes, special fund-raising events and grants. Total income for the year was £432,466 (2022: £347,299) and total expenditure £489,158 (2022: £395,549) before unrealised investment gains/losses. The excess of expenditure over income for the year after investment gains of £2,148 (2022: losses of £3,607) was £54,544 (loss) (2022: £51,857 (loss)).

The current board of trustees recognises that deficits of this magnitude simply cannot continue and on appointment in October 2023, as soon as access was granted to records, undertook a thorough financial review in order to implement a financial strategy to tackle the deficit.

The charity shops provide the main source of operational income for the branch and animal centre. In 2023, net gains from the retail operation were £130,346 (2022: £125,286). The opening of the Margate shop in May 2023 has increased the branch income although in the main balanced by the set up cost. 2024 should see the real benefit of the Margate shop income. Our thanks go to all our shop managers and volunteers for their hard work.

Fundraising events generated income of £1,706 (2022: £1,070). We thank our staff and volunteers for the extra mile they go to make these events so successful and enjoyable. We aspire to build on this fundraising income in 2024 and have set targets to achieve figures closer to that seen in 2019 (£14,662).

We would like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, branch members, staff and volunteers and local press.

Lastly we would like to thank the public for their ongoing support of the Branch, shops and animal centre – we could not succeed without it.

RESERVES POLICY

The branch holds reserves to cover its operational costs and to develop the RSPCA Kent - Isle of Thanet Animal Centre. At 31 December 2023 unrestricted reserves were £127,496 (2022: £189,727) and restricted reserves were £655,035 (2022: £647,348). Our target is to hold sufficient cash/near cash reserves to maintain the day to day operations of the branch for a period of six months (changed from 9 months). Total

branch expenditure for 2023 was £489,158; this therefore equates to a target of £244,579 to be held as cash/near cash reserves.

The branch is not currently holding reserves in line with its reserves policy, but current activities and short term financial strategies are on target to address this by 2025.

The current board of trustees have taken a full review of all service contracts, with none being left to auto renew and all being renegotiated or changed to new providers at a lower cost. All bills and costs have been reviewed. All avenues of income generation are being explored and a budget has been put in place that will see the branch generate profit in 2024 which will reduce the branch deficit and increase the branch reserves. A Branch Manager position has been created and filled to oversee these branch regeneration efforts. The effect of these changes will be seen in the 2024 annual accounts.

INVESTMENT POLICY

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The branch holds long-term investments in holdings in JP Morgan equities funds, the income from which is used to further the work of the branch. At 31 December 2023 these investments had a market value of £47,707 (2022: £45,559). Our investment strategy is low risk.

FUTURE DEVELOPMENTS

The Branch intends to hold an AGM in June 2024 and to maintain the Branch in local control.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Signed:

Date: 27 June 2024

C.Martin (Chair)

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Chartered Certified Accountants.

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

- 1 accounting records were not kept in accordance with section 130 of the Charities Act ; or
- 2 the accounts do not accord with the accounting 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 requirements 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA**

Date : 28 June 2024

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME					
Income from charitable activities	2(a)	23,847	-	23,847	18,663
Donations, grants and legacies	2(b)	50,481	19,000	69,481	60,402
Income from other trading activities	2(c)	336,782	-	336,782	265,948
Investment income	2(d)	585	1,771	2,356	2,286
TOTAL INCOME		411,695	20,771	432,466	347,299
EXPENDITURE					
Costs of raising funds	3(a)	204,406	-	204,406	153,979
Expenditure on charitable activities	3(b)	269,520	15,232	284,752	241,570
TOTAL EXPENDITURE		473,926	15,232	489,158	395,549
NET INCOME/(EXPENDITURE)		(62,231)	5,539	(56,692)	(48,250)
OTHER RECOGNISED GAINS/LOSSES:					
Gains/(losses) on revaluation of investments	7	-	2,148	2,148	(3,607)
		(62,231)	7,687	(54,544)	(51,857)
Transfers between funds	11			-	-
NET MOVEMENT IN FUNDS		(62,231)	7,687	(54,544)	(51,857)
Balance as at 1 January 2023		189,727	647,348	837,075	888,932
BALANCE AT 31 DECEMBER 2023		127,496	655,035	782,531	837,075

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	6	600,899	628,016
Investments	7	<u>47,707</u>	<u>45,559</u>
		648,606	673,575
CURRENT ASSETS			
Debtors	8	46,647	9,313
Cash at bank and in hand		<u>273,951</u>	<u>183,104</u>
		320,598	192,417
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	9	<u>(186,673)</u>	<u>(28,917)</u>
		133,925	163,500
NET ASSETS	10	<u>782,531</u>	<u>837,075</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	11	653,264	647,348
Unrestricted funds :			
Designated funds	11	-	-
General funds	11	129,267	189,727
TOTAL CHARITY FUNDS		<u>782,531</u>	<u>837,075</u>

These accounts were approved and signed for issue by the trustees on 27 June 2024.

C Martin - Chair

E Fernando - Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

RSPCA Kent Isle of Thanet Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis as charity has sufficient liquid reserves to fund its operational activities for at least twelve months from the date these accounts are formally approved.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Charity shop sales are recognised as income when the donated goods are sold as it is considered impractical to measure the fair value of goods donated for resale.

Legacies are recognised on the earlier of receipt of the legacy or where the receipt is probable.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

c) Expenditure

All expenditure is accounted for on an accruals basis and excludes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee). Support costs are allocated individually based on their estimated relative benefit to charitable activities and raising funds.

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Animal Centre building	2% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% straight line
Leasehold improvements	Straight line over the period to the first break clause

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 ACCOUNTING POLICIES - Cont'd**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2 INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
a) Income from charitable activities				
Pet insurance	310	-	310	45
Services provided	23,537	-	23,537	18,618
	<u>23,847</u>	<u>-</u>	<u>23,847</u>	<u>18,663</u>
b) Donations, grants and legacies				
Legacies	2,000	-	2,000	-
Donations and subscriptions	13,791	-	13,791	25,607
Fundraising	1,706	-	1,706	1,070
RSPCA - SERB	10,000	-	10,000	10,454
RSPCA HQ Grant	-	19,000	19,000	-
Grants : Door to Door	22,984	-	22,984	23,271
	<u>50,481</u>	<u>19,000</u>	<u>69,481</u>	<u>60,402</u>
c) Income from other trading activities				
Charity shop sales	316,193	-	316,193	261,474
Sale of goods at the animal centre	6,446	-	6,446	2,074
Rental income	14,143	-	14,143	2,400
	<u>336,782</u>	<u>-</u>	<u>336,782</u>	<u>265,948</u>
d) Investment Income				
Bank interest	585	-	585	68
Investment Income	1,771	-	1,771	2,218
	<u>2,356</u>	<u>-</u>	<u>2,356</u>	<u>2,286</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
a) Costs of raising funds				
Shop operating costs	185,847	-	185,847	136,188
Fundraising expenses	192	-	192	410
Rental property fees	2,168	-	2,168	570
Support costs (see below)	16,199	-	16,199	16,811
	<u>204,406</u>	<u>-</u>	<u>204,406</u>	<u>153,979</u>
b) Expenditure on charitable activities				
Animal centre costs :				
Wages and salaries	110,613	-	110,613	100,883
Staff expenses & training	1,036	-	1,036	1,691
Rates and utilities	1,635	-	1,635	3,135
Light and heat	25,524	-	25,524	13,221
Telephone	2,576	-	2,576	2,661
Veterinary costs	56,089	-	56,089	28,832
Food, litter and bedding	30,883	-	30,883	24,578
Cleaning and refuse	6,179	-	6,179	6,881
Repairs and maintenance	4,129	-	4,129	15,625
Other expenses	48	-	48	95
Depreciation - Animal Centre	-	15,232	15,232	15,232
Motor expenses	1,609	-	1,609	2,338
Support costs (see below)	16,200	-	16,200	16,811
Governance costs				
Wages and salaries	-	-	-	-
Legal and professional fees	11,499	-	11,499	-
Restructuring fees	-	-	-	8,112
Independent Examiner's fee	1,500	-	1,500	1,475
	<u>269,520</u>	<u>15,232</u>	<u>284,752</u>	<u>241,570</u>
	<u>473,926</u>	<u>15,232</u>	<u>489,158</u>	<u>395,549</u>

Allocation of support costs

	Raising Funds	Charitable Activities	2023 Total funds	2023 Total funds
Administration salaries	-	-	-	4,577
Legal and professional fees	6,965	6,965	13,930	9,522
Bank and credit card charges	545	545	1,090	1,556
Insurance	657	657	1,314	1,747
Web/internet	84	83	167	100
Printing, postage and stationery	356	357	713	448
Volunteer expenses	-	-	-	-
Depreciation - Fixtures, fittings & equip	6,549	6,549	13,098	14,135
Depreciation - Motor vehicle	710	710	1,420	1,420
Bad debts	-	-	-	-
Irrecoverable VAT	333	334	667	117
	<u>16,199</u>	<u>16,200</u>	<u>32,399</u>	<u>33,622</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4 NET INCOME	2023	2022
	£	£
This is stated after charging:		
Operating lease rentals	40,467	27,949
Depreciation	29,750	30,787
Independent Examiner's remuneration :		
- Independent Examiners' fee	1,500	1,475
	=====	=====

5 INFORMATION REGARDING EMPLOYEES	2023	2022
	£	£
Wages and salaries	196,685	170,200
Redundancy	-	5,198
Social security costs	10,674	10,158
Employer pension contributions	2,661	2,250
Employment Allowance	(5,000)	(5,000)
	=====	=====
	205,020	182,806
	=====	=====

The average number of employees based on full time equivalents analysed by function was:

	2023	2022
	Number	Number
Shops	5	5
Animal Centre	6	5
Management and administration	-	-
	=====	=====
	11	10
	=====	=====

The average monthly head count was 15 staff (2022 - 13 staff).

No employee had emoluments in excess of £60,000 (2022 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2022 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £22,777 (2022- £28,467).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 FIXED ASSETS

	Animal Centre £	Leasehold improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost					
As at 1 January 2023	841,597	9,293	95,227	7,100	953,217
Additions	-	-	2,633	-	2,633
Disposals	-	-	-	-	-
As at 31 December 2023	841,597	9,293	97,860	7,100	955,850
Depreciation					
As at 1 January 2023	243,889	9,293	67,759	4,260	325,201
Disposals	-	-	-	-	-
Charge for the year	15,232	-	13,098	1,420	29,750
As at 31 December 2023	259,121	9,293	80,857	5,680	354,951
Net book value					
As at 31 December 2023	582,476	-	17,003	1,420	600,899
As at 31 December 2022	597,708	-	27,468	2,840	628,016

7 INVESTMENTS

	UK Equity funds £	2023 Total £	2022 Total £
Cost or valuation			
At 1 January 2023	45,559	45,559	49,166
Transfers	-	-	-
Revaluation to fair value	2,148	2,148	(3,607)
At 31 December 2023	47,707	47,707	45,559

All investments are held in the UK.

8 DEBTORS

	2023 £	2022 £
VAT	5,411	3,102
Other debtors	34,322	1,111
Prepayments	6,914	4,850
Accrued income	-	250
	46,647	9,313

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	179,582	15,503
Taxation and social security	-	1,072
Other creditors	812	295
Accruals	6,279	12,047
	<u>186,673</u>	<u>28,917</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUND

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	18,423	-	582,476	600,899
Investments	-	-	47,707	47,707
Current assets	297,517	-	23,081	320,598
Current liabilities	(186,673)	-	-	(186,673)
Net assets as at 31 December 2023	<u>129,267</u>	<u>-</u>	<u>653,264</u>	<u>782,531</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	30,308	-	597,708	628,016
Investments	-	-	45,559	45,559
Current assets	188,336	-	4,081	192,417
Current liabilities	(28,917)	-	-	(28,917)
Net assets as at 31 December 2022	<u>189,727</u>	<u>-</u>	<u>647,348</u>	<u>837,075</u>

11 MOVEMENT IN FUNDS

	As at 1 01 2023	Incoming resources	Outgoing resources/ Inv. gain	Transfers	As at 31 12 2023
	£	£	£	£	£
Restricted funds					
EKAC	643,267	1,771	(13,084)	(1,771)	630,183
Rabbit Village	4,081	-	-	-	4,081
Dog Facility	-	19,000	-	-	19,000
Total restricted funds	<u>647,348</u>	<u>20,771</u>	<u>(13,084)</u>	<u>(1,771)</u>	<u>653,264</u>
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted general funds	<u>189,727</u>	<u>411,695</u>	<u>(473,926)</u>	<u>1,771</u>	<u>129,267</u>
Total funds	<u>837,075</u>	<u>432,466</u>	<u>(487,010)</u>	<u>-</u>	<u>782,531</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 MOVEMENT IN FUNDS - Cont'd

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in a previous year) to fund the construction of the Rabbit Village. During the year, CCTV has been installed to cover the Rabbit Village. The transfer represents the amount spent which has been included in Fixed Assets. The remaining unspent funds have been carried forward to the following year.

Dog Facility

The branch has received a grant of £19,000 from the Friends of South Godstone which is restricted to build a dog facility. This facility will provide a designated indoor space for enrichment, assessment and training. It will provide a space outside the kennel environment for the dogs to relax and to meet prospective owners and fosterers in a setting more closely resembling a home. This will enrich the dogs lives whilst at the branch, enhance their chances of being rehomed and improve our rehoming rate. The grant was received in December 2023 and therefore as at 31 December 2023 the funds are carried forward to be spent in 2024.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2022	Incoming resources	Outgoing resources/ Inv. loss	Transfers	As at 31 12 2022
	£	£	£	£	£
Restricted funds					
EKAC	662,106	2,218	(18,839)	(2,218)	643,267
Rabbit Village	5,206	-	-	(1,125)	4,081
Boilers	-	10,454	(10,454)	-	-
Chicken project	433	-	(433)	-	-
Total restricted funds	667,745	12,672	(29,726)	(3,343)	647,348
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	221,187	334,627	(369,430)	3,343	189,727
Total funds	888,932	347,299	(399,156)	-	837,075

RESTRICTED FUNDS - PREVIOUS YEAR

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building and running of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 RESTRICTED FUNDS - PREVIOUS YEAR - Cont'd

Rabbit Village

Funding received from the Regional Board (in a previous year) to fund the construction of the Rabbit Village. During the year, CCTV has been installed to cover the Rabbit Village. The transfer represents the amount spent which has been included in Fixed Assets. The remaining unspent funds have been carried forward to the following year.

Boilers

A grant from the South East Regional Board enabled the replacement of the ageing and unreliable heating boilers in the Reception block and accommodation.

Chicken project

A grant received in a previous year from RSPCA Brighton to provide Chicken accommodation. The fund balance brought forward has been spent during the year.

12 FINANCIAL COMMITMENTS

At 31 December 2023 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
within one year	33,550	40,383
within two to five years	89,692	115,242
after five years	4,000	12,000
	<u> </u>	<u> </u>

13 TAXATION

The Branch is a registered charity and accordingly is exempt from taxation on income and gains where they are applied for charitable purposes.

14 RELATED PARTY TRANSACTIONS

During the year the Charity received £22,984 (2022 - £23,271) in a share of Door to Door fundraising income from the National Society.

During the year the charity charged Enve Canine Services Ltd (a company in which Emma Fernando is a director and shareholder) £403 for use of land at the Animal Centre. This transaction was carried out at market rates.

There were no other transactions with related parties during the year under review that need to be disclosed.

Accounts



KENT - ISLE OF THANET BRANCH
Registered charity 209365
Incorporating the
Woodchurch Animal Centre

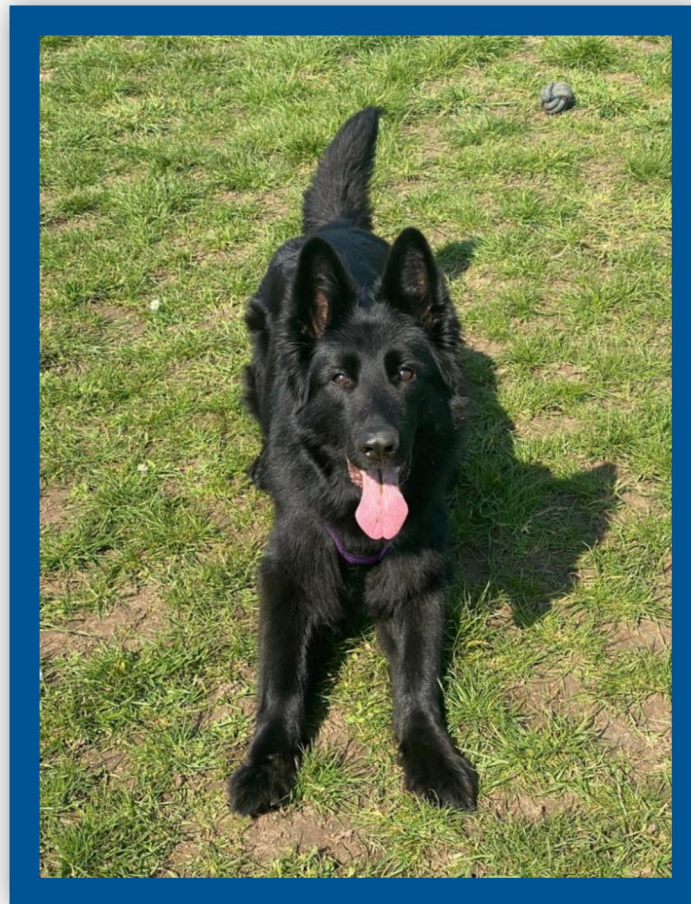


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THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

KENT ISLE OF THANET BRANCH
CHARITY NUMBER 209365

ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2022



The Royal Society for the Prevention of Cruelty to Animals
Kent Isle of Thanet Branch
Annual Report of the Management Committee

The Committee presents its annual report and the accounts for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS



The Royal Society for the Prevention of Cruelty to Animals Kent Isle of Thanet Branch, East Kent Animal Centre, Queensdown Road, Birchington, Kent, CT7 0HG was registered with the Charity Commission (No. 209365) on 22 September 1962 and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Bankers:

National Westminster Bank PLC Margate
Lloyds Bank PLC Ramsgate
CCLA Investment Management Ltd

Independent examiner

The branch has annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by S J Wren of Accountancy Matters (Kent) Limited.

Trustees

The following Trustees stood down during 2022:

Catherine Perry resigned 12th March 2022
Anthony Hollingdale resigned on 4th October 2022.
Kerry Boyd resigned on 4th October 2022
Anton Pieterse resigned on 18th June 2022
Joanna Majka resigned on 23rd May 2022
Linda Hayes de Garcia resigned on 8th May 2022
Nicholas Robbins resigned on 18th June 2022

The following trustees were appointed in 2022:

Howard Green - appointed 18th June 2022
Carol Green - appointed 18th June 2022
Brenda Rogers - appointed 18th June 2022

Additionally, the current trustees are:

Antony Matthews - appointed 6th October 2021. Hon. Treasurer
Kate Matthews - appointed 6th October 2021. Hon. Secretary
Howard Green - appointed 18th June 2022
Carol Green - appointed 18th June 2022
Brenda Rogers - appointed 18th June 2022. Hon. Chair

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012). In the normal course of business committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the committee until the next annual general meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. In the event that the number of local trustees falls below four at any time, the branch is placed into temporary administration by the National Society. The National Society will then appoint temporary trustees until such a time as the Branch can be returned to local control.

The day-to-day running of the Branch during the year was under the control of the Branch Manager: overseeing shop managers, animal centre staff and volunteers.

RISK MANAGEMENT

The Branch has carried out a risk assessment and identified the following risks:



- Loss of income or reputation through error or fraud
- Loss of income through external forces
- Insufficient trustees to continue
- Insufficient volunteers to rehabilitate animals and fundraise
- Risk of claims against volunteers and staff
- Risk of claims by volunteers, staff or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare
- Insufficient resources to help all the animals that need us. The reality of animal rescue is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated
- Health and safety of staff with regards to injury from animals, risk of zoonoses and COVID-19. Risk assessments were produced following government and National Society guidelines as they were made available to ensure Animal Centre and Shops were COVID secure. These protocols allowed staff and volunteers to carry out their duties safely.

The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks. The Branch adheres to RSPCA policies and guidelines and health and safety law and best practice. A health and safety contract is held with independent experts Invicta Safety who do an annual health and safety audit and provide ongoing advice and insurance cover. The Branch holds a contract with Acton Jennings LLP who provide HR services and advice.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and 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.

Our Branch key strategic aims are:

1. Welfare Aim: rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals, prioritising those animals collected by our Inspectorate.
2. Prevention Aim:
 - a. By implementing community neutering schemes, aimed at pet owners on low and no incomes, to help prevent suffering and cruelty by reducing the overpopulation of unwanted pet animals.

- b. By using the animal centre and outreach programmes in the community, to help address the link between social deprivation and poor animal welfare decisions by offering educational opportunities to young people and adults on how to make better animal welfare choices.



- 3. Advocacy Aim: Encourage legislation and policies to protect and enhance animal welfare
- 4. Organisational Aim: run a financially sustainable, digitally enabled Branch with the right systems, processes and governance systems in place.
- 5. Income Generation Aim: Diversify our income streams and attract new supporters.
- 6. People Aim: Ensure we have a motivated workforce with the right skills operating in a safe, progressive, open and empowering culture

Our key activities in line with our strategic aims are:

Welfare Aim

To run the East Kent Animal Centre with maximum rehabilitation and rehoming capability to ensure a space is always available for an animal in need via our Inspectorate or from the public. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet.

We provide veterinary welfare assistance for those on low income and who meet the eligibility criteria. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering.

Prevention Aim

One of the Branch's key objectives for the future is to reinstate subsidised neutering schemes for those on low incomes as we recognise that reducing the number of litters of unwanted pets born into an uncertain future is a key way to achieve our prevention aim. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.



We aim to enhance our education programme at the animal centre to teach children and pet owners correct, compassionate animal care, particularly for rabbits, one of the most misunderstood and poorly cared for pets.

Advocacy Aim

We support National Society campaigns via shops and social media including petitions, posters, MP letter and email campaigns and key messages.

Organisational Aim

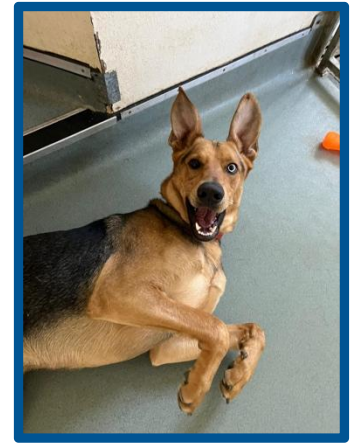
We aim for best practice in our governance by being compliant with all

relevant legislation including GDPR and Health and Safety.

We aim to maintain strong financial controls and protect and maximise the use of all our assets.

Income Generation Aim

Covid-19 has severely impacted on our income generation aims, but we continue to seek to maximise our charity shop income through our shops but also to diversify our income streams by increasing our fundraising capability through events, grant applications and ethical investment opportunities.



At the start of 2022 we ran four shops, however we had to close our Broadstairs shop in early 2022 as the premises were required by the landlord. A new shop premises was acquired in December 2022 in Margate, but is not expected to open until May 2023.

Our charity shops not only offer work experience opportunities but provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

In previous years, our programme of fundraising events included quizzes, dog shows, Christmas, Easter and Halloween events, car shows and Pets At Home collections. Some of these events were held during 2022 and the Trustees intend to intensify fundraising efforts during 2023

People Aim

We aim to offer our staff a safe, healthy environment in which to maximize their potential, with clear whistleblowing and safeguarding policies in place.

We aim to further develop our volunteer strategy to maximise recruitment and retention. We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work.

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 this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our current short, medium and long term aims and objectives can be summarised as follows:

Short term

- The Rabbit Village is now complete and we would like to welcome visitors to learn about caring for rabbits and small furries and consider providing a permanent home for those currently in our care.
- We have restarted local fundraising events and are hoping to increase our visibility in local community by attending many more in 2023
- To strengthen relationships with local private veterinary surgeons in order to ensure that the Animal Centre has supportive and cost effective veterinary provision.
- To collaborate with other charities to offer members of the public on low incomes a subsidised neutering scheme for cats, and other animals, to replace the service the mobile neutering



clinic used to offer.

Medium term

- To develop an education centre to expand our preventative and educational work, particularly among young people, and to develop community partnerships around animal welfare.
- To reduce our reliance on charity shop income by expanding the type and extent of fundraising initiatives we engage in and developing a supporter journey package from childhood.

- To maintain the Branch in local control, by continuing to recruit local trustees and to hold a successful AGM. This will ensure that the needs of the local community are prioritised.
- To address the Branch's deficit budget to ensure the Branch reserves remain in line with the Branch reserves policy.

Long term

- To develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events.
- To consider further ways of utilising the land around the animal centre for animal welfare, both for domestic pets, rescued farm animals and wildlife.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

During the year the animal centre rehomed 197 cats (2021: 134), 23 dogs (2021: 9) and 43 small animals (2021: 42). We admitted 58 wild animals (2021: 324).

The RSPCA Kent - Isle of Thanet Branch continues to direct its focus towards the most abused, neglected, injured and at risk domestic animals and there are financial implications to that decision on cost per animal rescued. It is the most difficult end of animal welfare in which to operate but is where we believe our limited resources deliver the biggest reduction in suffering.

Pressure on our resources remains extreme, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need.

We have now implemented remote monitoring, so are monitoring our animal centre 24/7

Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, special fund-raising events and grants.

Total income for the year was £347,299 (2021: £315,190) and total expenditure £395,549 (2021: £361,995) before unrealised investment gains/losses. The excess of expenditure over income for the year after investment losses of £3,607 (2021: gains of £6,449) was £51,857 (loss) (2021: £40,356 (loss)).

In normal years, the four shops provide the main source of operational income for the branch and animal centre. In 2022, net gains from the retail operation were £125,286 (2021: £43,350). Our thanks go to all our shop managers and volunteers for their hard work.



The Branch continued to develop innovative fundraising events and generated income of £1,070 (2021: £5,467). We thank our staff and volunteers for the extra mile they go to make these events so successful and enjoyable.

We would like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch and Animal Centre – we could not succeed without it.

RESERVES POLICY

The branch holds reserves to cover its operational costs and to develop the East Kent Animal Centre. At 31 December 2022 unrestricted reserves were £189,727 (2021: £221,187) and restricted reserves were £647,348 (2021: £667,745). Our target is to hold sufficient cash/near cash reserves to maintain the day to day operations of the Branch for a period of nine months. Total branch expenditure for 2022 was £395,549; this therefore equates to a target of £296,662 to be held as cash/near cash reserves. At the end of 2021, the Branch was not holding reserves in line with its reserves policy and the trustees are undertook a strategic restructuring of operations to improve the financial performance of the charity. This restructuring took effect in October 2022 and results will benefit the branch in 2023

INVESTMENT POLICY

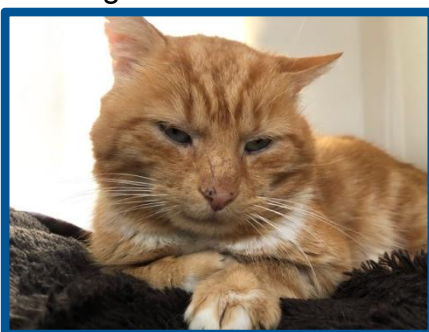
The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The branch holds long-term investments in holdings in JP Morgan equities funds, the income from which is used to further the work of the branch. At 31 December 2022 these investments had a market value of £45,559 (2021: £49,166). Our investment strategy is low risk.

FUTURE DEVELOPMENTS

The Branch intends to hold an AGM in June 2023 and to maintain the Branch in local control.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:



- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent
 - State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the

financial statements

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

Signed:

Date: 24th June 2023

Brenda Rogers - **Branch Chair**



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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Chartered Certified Accountants.

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

- 1 accounting records were not kept in accordance with section 130 of the Charities Act ; or
- 2 the accounts do not accord with the accounting 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 requirements 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA**

Date : 23 August 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
Income from charitable activities	2(a)	18,663	-	18,663	11,100
Donations, grants and legacies	2(b)	49,948	10,454	60,402	114,785
Income from other trading activities	2(c)	265,948	-	265,948	187,644
Investment income	2(d)	68	2,218	2,286	1,661
TOTAL INCOME		334,627	12,672	347,299	315,190
EXPENDITURE					
Costs of raising funds	3(a)	153,979	-	153,979	164,572
Expenditure on charitable activities	3(b)	215,451	26,119	241,570	197,423
TOTAL EXPENDITURE		369,430	26,119	395,549	361,995
NET INCOME/(EXPENDITURE)		(34,803)	(13,447)	(48,250)	(46,805)
OTHER RECOGNISED GAINS/LOSSES:					
Gains/(losses) on revaluation of investments	7	-	(3,607)	(3,607)	6,449
		(34,803)	(17,054)	(51,857)	(40,356)
Transfers between funds	11	3,343	(3,343)	-	-
NET MOVEMENT IN FUNDS		(31,460)	(20,397)	(51,857)	(40,356)
Balance as at 1 January 2022		221,187	667,745	888,932	929,288
BALANCE AT 31 DECEMBER 2022		189,727	647,348	837,075	888,932

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	6	628,016	656,628
Investments	7	<u>45,559</u>	<u>49,166</u>
		673,575	705,794
CURRENT ASSETS			
Debtors	8	9,313	5,788
Cash at bank and in hand		<u>183,104</u>	<u>192,068</u>
		192,417	197,856
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	9	<u>(28,917)</u>	<u>(14,718)</u>
		163,500	183,138
NET ASSETS	10	<u>837,075</u>	<u>888,932</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	11	647,348	667,745
Unrestricted funds :			
Designated funds	11	-	-
General funds	11	189,727	221,187
TOTAL CHARITY FUNDS		<u>837,075</u>	<u>888,932</u>

These accounts were approved and signed for issue by the trustees on 24 June 2023.

Brenda Rogers - Chair

Tony Matthews - Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

RSPCA Kent Isle of Thanet Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis as charity has sufficient liquid reserves to fund its operational activities for at least twelve months from the date these accounts are formally approved.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Charity shop sales are recognised as income when the donated goods are sold as it is considered impractical to measure the fair value of goods donated for resale.

Legacies are recognised on the earlier of receipt of the legacy or where the receipt is probable.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

c) Expenditure

All expenditure is accounted for on an accruals basis and excludes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee). Support costs are allocated individually based on their estimated relative benefit to charitable activities and raising funds.

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Animal Centre building	2% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% straight line
Leasehold improvements	Straight line over the period to the first break clause

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

1 ACCOUNTING POLICIES - Cont'd**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

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

2 INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
a) Income from charitable activities				
Pet insurance	45	-	45	40
Services provided	18,618	-	18,618	11,060
	<u>18,663</u>	<u>-</u>	<u>18,663</u>	<u>11,100</u>
b) Donations, grants and legacies				
Legacies	-	-	-	5,850
Donations	25,531	-	25,531	16,609
Subscriptions	76	-	76	329
Collection boxes	-	-	-	-
Fundraising	1,070	-	1,070	5,467
RSPCA - SERB	-	10,454	10,454	-
Grants : Door to Door	23,271	-	23,271	24,024
Grants : Local Authority Support	-	-	-	35,437
Grants : Job Retention Support	-	-	-	27,069
	<u>49,948</u>	<u>10,454</u>	<u>60,402</u>	<u>114,785</u>
c) Income from other trading activities				
Charity shop sales	261,474	-	261,474	186,096
Sale of goods at the animal centre	2,074	-	2,074	1,548
Rental income	2,400	-	2,400	-
	<u>265,948</u>	<u>-</u>	<u>265,948</u>	<u>187,644</u>
d) Investment Income				
Bank interest	68	-	68	9
Investment Income	-	2,218	2,218	1,652
	<u>68</u>	<u>2,218</u>	<u>2,286</u>	<u>1,661</u>

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

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
a) Costs of raising funds				
Shop operating costs	136,188	-	136,188	142,746
Fundraising expenses	410	-	410	213
Rental property fees	570	-	570	-
Support costs (see below)	16,811	-	16,811	21,613
	<u>153,979</u>	<u>-</u>	<u>153,979</u>	<u>164,572</u>
b) Expenditure on charitable activities				
Animal centre costs :				
Wages and salaries	100,883	-	100,883	93,903
Staff expenses & training	1,691	-	1,691	801
Rates and utilities	3,135	-	3,135	2,120
Light and heat	13,221	-	13,221	11,769
Telephone	2,661	-	2,661	1,663
Veterinary costs	28,832	-	28,832	26,578
Food, litter and bedding	24,578	-	24,578	11,705
Cleaning and refuse	6,881	-	6,881	3,821
Repairs and maintenance	4,738	10,887	15,625	5,369
Other expenses	95	-	95	66
Depreciation - Animal Centre	-	15,232	15,232	15,232
Motor expenses	2,338	-	2,338	1,739
Support costs (see below)	16,811	-	16,811	21,407
Governance costs				
Wages and salaries	-	-	-	-
Restructuring fees	8,112	-	8,112	-
Independent Examiner's fee	1,475	-	1,475	1,250
	<u>215,451</u>	<u>26,119</u>	<u>241,570</u>	<u>197,423</u>
	<u>369,430</u>	<u>26,119</u>	<u>395,549</u>	<u>361,995</u>

Allocation of support costs

	Raising Funds	Charitable Activities	2022 Total funds	2021 Total funds
Administration salaries	2,289	2,288	4,577	11,116
Legal and professional fees	4,761	4,761	9,522	10,984
Bank and credit card charges	778	778	1,556	652
Insurance	874	873	1,747	2,201
Web/internet	50	50	100	-
Printing, postage and stationery	224	224	448	257
Volunteer expenses	-	-	-	15
Depreciation - Fixtures, fittings & Equip	7,067	7,068	14,135	14,068
Depreciation - Motor vehicle	710	710	1,420	1,420
Bad debts	-	-	-	363
Irrecoverable VAT	58	59	117	1,944
	<u>16,811</u>	<u>16,811</u>	<u>33,622</u>	<u>43,020</u>

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

4 NET INCOME	2022	2021
	£	£
This is stated after charging:		
Operating lease rentals	27,949	26,583
Depreciation	30,787	31,339
Independent Examiner's remuneration :	.	
- Independent Examiners' fee	1,475	1,250
	<u> </u>	<u> </u>

5 INFORMATION REGARDING EMPLOYEES	2022	2021
	£	£
Wages and salaries	170,200	181,850
Redundancy	5,198	-
Social security costs	10,158	10,477
Employer pension contributions	2,250	2,473
Employment Allowance	(5,000)	(4,000)
	<u> </u>	<u> </u>
	182,806	190,800
	<u> </u>	<u> </u>

The average number of employees based on full time equivalents analysed by function was:

	2022	2021
	Number	Number
Shops	5	6
Animal Centre	5	5
Management and administration	-	-
	<u> </u>	<u> </u>
	10	11
	<u> </u>	<u> </u>

The average monthly head count was 13 staff (2021 - 13 staff).

No employee had emoluments in excess of £60,000 (2021 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2021 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £28,467 (2021- £43,943).

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

6 FIXED ASSETS

	Animal Centre £	Leasehold Improvements £	Fixtures, Fittings & equipment £	Motor Vehicles £	Total £
Cost					
As at 1 January 2022	841,597	9,293	93,052	7,100	951,042
Additions	-	-	2,175	-	2,175
Disposals	-	-	-	-	-
As at 31 December 2022	841,597	9,293	95,227	7,100	953,217
Depreciation					
As at 1 January 2022	228,657	9,293	53,624	2,840	294,414
Disposals	-	-	-	-	-
Charge for the year	15,232	-	14,135	1,420	30,787
As at 31 December 2022	243,889	9,293	67,759	4,260	325,201
Net book value					
As at 31 December 2022	597,708	-	27,468	2,840	628,016
As at 31 December 2021	612,940	-	39,428	4,260	656,628

7 INVESTMENTS

	UK Equity funds £	2022 Total £	2021 Total £
Cost or valuation			
At 1 January 2022	49,166	49,166	42,717
Transfers	-	-	-
Revaluation to fair value	(3,607)	(3,607)	6,449
At 31 December 2022	45,559	45,559	49,166

All investments are held in the UK.

8 DEBTORS

	2022 £	2021 £
VAT	3,102	2,126
Other debtors	1,111	846
Prepayments	4,850	2,816
Accrued income	250	-
	9,313	5,788

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

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	15,503	9,426
Taxation and social security	1,072	2,986
Other creditors	295	37
Accruals	12,047	2,269
	28,917	14,718

10 ANALYSIS OF NET ASSETS BETWEEN FUND

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	30,308	-	597,708	628,016
Investments	-	-	45,559	45,559
Current assets	188,336	-	4,081	192,417
Current liabilities	(28,917)	-	-	(28,917)
Net assets as at 31 December 2022	189,727	-	647,348	837,075

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	43,688	-	612,940	656,628
Investments	-	-	49,166	49,166
Current assets	192,217	-	5,639	197,856
Current liabilities	(14,718)	-	-	(14,718)
Net assets as at 31 December 2021	221,187	-	667,745	888,932

11 MOVEMENT IN FUNDS

	As at 1 01 2022	Incoming resources	Outgoing resources/ Inv. gain	Transfers	As at 31 12 2022
	£	£	£	£	£
Restricted funds					
EKAC	662,106	2,218	(18,839)	(2,218)	643,267
Rabbit Village	5,206	-	-	(1,125)	4,081
Boilers	-	10,454	(10,454)	-	-
Chicken project	433	-	(433)	-	-
Total restricted funds	667,745	12,672	(29,726)	(3,343)	647,348
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	221,187	334,627	(369,430)	3,343	189,727
Total funds	888,932	347,299	(399,156)	-	837,075

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

11 MOVEMENT IN FUNDS - Cont'd

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in a previous year) to fund the construction of the Rabbit Village. During the year, CCTV has been installed to cover the Rabbit Village. The transfer represents the amount spent which has been included in Fixed Assets. The remaining unspent funds have been carried forward to the following year.

Boilers

A grant from the South East Regional Board enabled the replacement of the ageing and unreliable heating boilers in the Reception block and accommodation.

Chicken project

A grant received in a previous year from RSPCA Brighton to provide Chicken accommodation. The fund balance brought forward has been spent during the year.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2021	Incoming resources	Outgoing resources/ Inv. loss	Transfers	As at 31 12 2021
	£	£	£	£	£
Restricted funds					
EKAC	670,889	1,652	(8,783)	(1,652)	662,106
Rabbit Village	12,307	-	(69)	(7,032)	5,206
Chicken project	-	5,000	(72)	(4,495)	433
Total restricted funds	683,196	6,652	(8,924)	(13,179)	667,745
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	246,092	308,538	(346,622)	13,179	221,187
Total funds	929,288	315,190	(355,546)	-	888,932

RESTRICTED FUNDS - PREVIOUS YEAR

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building and running of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in the previous year) to fund the construction of the Rabbit Village. The construction of this started in 2019 and the transfer represents the amount spent which has been included within fixed assets. The unspent funds have been carried forward to the following year.

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

11 RESTRICTED FUNDS - PREVIOUS YEAR - Cont'd

Chicken project

A grant received from RSPCA Brighton to provide Chicken accommodation. The transfer to unrestricted funds represents the capital cost which is shown as fixtures, fittings and equipment on the balance sheet. The unspent balance has been used on a CCTV camera for remote monitoring in the current year.

12 FINANCIAL COMMITMENTS

At 31 December 2022 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
within one year	40,383	27,950
within two to five years	115,242	79,376
after five years	12,000	20,000
	<u>167,625</u>	<u>127,326</u>

13 TAXATION

The Branch is a registered charity and accordingly is exempt from taxation on income and gains where they are applied for charitable purposes.

14 RELATED PARTY TRANSACTIONS

The Branch complies with the Branch Rules, as issued by the National Society, and has a number of related financial transactions with its umbrella body. Nicholas Robbins also served as a trustee for other RSPCA Branches during 2022.

During the year the Charity received £23,271 (2021 - £24,024) in a share of Door to Door fundraising income from the National Society.

There were no other transactions with related parties during the year under review that need to be disclosed.

Accounts



KENT - ISLE OF THANET BRANCH

Registered charity 209365

Incorporating the
Woodchurch Animal Centre



THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

KENT ISLE OF THANET BRANCH
CHARITY NUMBER 209365

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2021



**The Royal Society for the Prevention of Cruelty to Animals
Kent Isle of Thanet Branch
Annual Report of the Management Committee**

The Committee presents its annual report and the accounts for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals Kent Isle of Thanet Branch, East Kent Animal Centre, Queensdown Road, Birchington, Kent, CT7 0HG was registered with the Charity Commission (No. 209365) on 22 September 1962 and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Bankers:

National Westminster Bank PLC Margate
Lloyds Bank PLC Ramsgate
CCLA Investment Management Ltd

Independent examiner:

The branch has annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by S J Wren of Accountancy Matters (Kent) Limited.

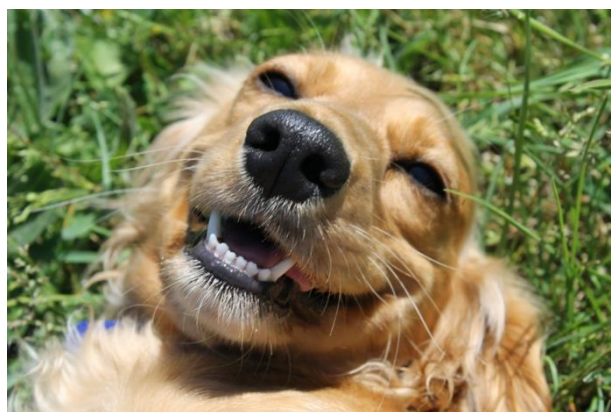
Trustees

The following Trustees stood down during 2021:

Lara Wilks Sloan resigned 3rd February 2021
Daphne Harris resigned on 3rd March 2021.
Samantha Jane Secomb resigned on 27th April 2021

The following trustees were appointed in 2021:

Catherine Perry - appointed 17th February 2021
(resigned 12th March 2022)
Karen Packham - appointed 17th February 2021
(resigned 12th August 2021)
Megan Mullin - appointed 14 Aug 2021 (resigned 2nd Sep 2021)
Mourad Greiss – appointed 14 Aug 2021 (resigned 23 Aug 2021)
Joanna Majka - appointed 13th April 2021 (resigned 23rd May 2022)
Linda Hayes de Garcia - appointed 6th October 2021 (resigned 8th May 2022)



Additionally, the current trustees are:

Nicholas Robbins - appointed 27th May 2020
Anton Pieterse - appointed 13th April 2021
Anthony Hollingdale - appointed 14 Aug 2021
Kerry Boyd - appointed 14 Aug 2021
Antony Matthews - appointed 6th October 2021
Kate Matthews - appointed 6th October 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012). In the normal course of business committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the committee until the next annual general meeting. All Committee

members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. In the event that the number of local trustees falls below four at any time, the branch is placed into temporary administration by the National Society. The National Society will then appoint temporary trustees until such a time as the Branch can be returned to local control.

The day-to-day running of the Branch is delegated to the Operations Manager, currently Emily Mayer and her team: shop managers, animal centre staff and volunteers.

RISK MANAGEMENT

The Branch has carried out a risk assessment and identified the following risks:

- Loss of income or reputation through error or fraud
- Loss of income through external forces
- Insufficient trustees to continue
- Insufficient volunteers to rehabilitate animals and fundraise
- Risk of claims against volunteers and staff
- Risk of claims by volunteers, staff or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare
- Insufficient resources to help all the animals that need us. The reality of animal rescue is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated
- Health and safety of staff with regards to injury from animals, risk of zoonoses and COVID-19. Risk assessments were produced following government and National Society guidelines as they were made available to ensure Animal Centre and Shops were COVID secure. These protocols allowed staff and volunteers to carry out their duties safely.



The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks. The Branch adheres to RSPCA policies and guidelines and health and safety law and best practice. A health and safety contract is held with independent experts Invicta Safety who do an annual health and safety audit and provide ongoing advice and insurance cover. The Branch holds a contract with Acton Jennings LLP who provide HR services and advice.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and 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.

Our Branch key strategic aims are:

1. Welfare Aim: rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals, prioritising those animals collected by our Inspectorate.
2. Prevention Aim:
 - a. By implementing community neutering schemes, aimed at pet owners on low and no incomes, to help prevent suffering and cruelty by reducing the overpopulation of unwanted pet animals.
 - b. By using the animal centre and outreach programmes in the community, to help address the link between social deprivation and poor animal welfare decisions by offering educational opportunities to young people and adults on how to make better animal welfare choices.
3. Advocacy Aim: Encourage legislation and policies to protect and enhance animal welfare
4. Organisational Aim: run a financially sustainable, digitally enabled Branch with the right systems, processes and governance systems in place.
5. Income Generation Aim: Diversify our income streams and attract new supporters.
6. People Aim: Ensure we have a motivated workforce with the right skills operating in a safe, progressive, open and empowering culture

Our key activities in line with our strategic aims are:

Welfare Aim

To run the East Kent Animal Centre with maximum rehabilitation and rehoming capability to ensure a space is always available for an animal in need via our Inspectorate or from the public. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet.

Whilst we predominantly help pet animals i.e., cats, rabbits, dogs and small furrries, during 2021 we also assisted gulls and other sea birds during the breeding season between May and July as well as other wildlife via our wildlife centre.

We provide veterinary welfare assistance for those on low income and who meet the eligibility criteria. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering.



Prevention Aim

One of the Branch's key objectives for the future is to reinstate subsidised neutering schemes for those on low incomes as we recognise that reducing the number of litters of unwanted pets born into an uncertain future is a key way to achieve our prevention aim. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.

We aim to enhance our education programme at the animal centre to teach children and pet owners correct, compassionate animal care, particularly for rabbits, one of the most misunderstood and poorly cared for pets.

Advocacy Aim:

We support National Society campaigns via shops and social media including petitions, posters, MP letter and email campaigns and key messages.

Organisational Aim:

We aim for best practice in our governance by being compliant with all relevant legislation including GDPR and Health and Safety.

We aim to maintain strong financial controls and protect and maximise the use of all our assets.

Income Generation Aim:

Covid-19 has severely impacted on our income generation aims, but we continue to seek to maximise our charity shop income through our shops but also to diversify our income streams by increasing our fundraising capability through events, grant applications and ethical investment opportunities.

During 2021 we ran four shops, however we had to close our Broadstairs shop in early 2022 as the premises were required by the landlord. As such we are actively looking for suitable, affordable premises to replace this shop.

Our charity shops not only offer work experience opportunities but provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment.

In previous years, our programme of fundraising events included quizzes, dog shows, Christmas, Easter and Halloween events, car shows and Pets At Home collections, however these were all cancelled in 2021 due to restrictions put in place as a result of the Covid-19 pandemic.

People Aim:

We aim to offer our staff a safe, healthy environment in which to maximize their potential, with clear whistleblowing and safeguarding policies in place.

We aim to further develop our volunteer strategy to maximise recruitment and retention. We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work.

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 this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our current short, medium and long term aims and objectives can be summarised as follows:

Short term:

- The Rabbit Village is now complete and we would like to welcome visitors to learn about caring for rabbits and small furries and consider providing a permanent home for those currently in our care.
- We have restarted local fundraising events and are hoping to increase our visibility in local

community by attending many more in 2022

- To strengthen relationships with local private veterinary surgeons in order to ensure that the Animal Centre has supportive and cost effective veterinary provision.
- To collaborate with other charities to offer members of the public on low incomes a subsidised neutering scheme for cats, and other animals, to replace the service the mobile neutering clinic used to offer.

Medium term

- To develop an education centre to expand our preventative and educational work, particularly among young people, and to develop community partnerships around animal welfare.
- To reduce our reliance on charity shop income by expanding the type and extent of fundraising initiatives we engage in and developing a supporter journey package from childhood.
- To maintain the Branch in local control, by continuing to recruit local trustees and to hold a successful AGM. This will ensure that the needs of the local community are prioritised.
- To address the Branch's deficit budget to ensure the Branch reserves remain in line with the Branch reserves policy.

Long term:

- To develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events.
- To consider further ways of utilising the land around the animal centre for animal welfare, both for domestic pets, rescued farm animals and wildlife.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

During the year the animal centre rehomed 134 cats (2020: 84), 9 dogs (2019: 5) and 42 small animals (2020: 22). We admitted 324 wild animals (2020: 305).

The RSPCA Kent - Isle of Thanet Branch continues to direct its focus towards the most abused, neglected, injured and at risk domestic animals and there are financial implications to that decision on cost per animal rescued. It is the most difficult end of animal welfare in which to operate but is where we believe our limited resources deliver the biggest reduction in suffering.

Pressure on our resources remains extreme, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need.

We have now implemented remote monitoring, so are monitoring our animal centre 24/7

Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, special fund-raising events and grants.

Total income for the year was £315,190 (2020: £247,302) and total expenditure £361,995 (2020: £337,788) before unrealised investment gains/losses. The excess of expenditure over income for the

year after investment gains of £6,449 (2020: losses of £7,911) was £40,356 (loss) (2020: £98,397 (loss)).

In normal years, the four shops provide the main source of operational income for the branch and animal centre. In 2021, net gains from the retail operation were £43,350 (2020 net loss: £51,452), this was in part, due to the charity shops being required to close in line with government guidelines due to the Covid-19 pandemic, for large parts of the year. Some of this loss in 2021 was offset by government grants to the Branch which valued £62,506 (£84,266 in 2020). Our thanks go to all our shop managers and volunteers for their hard work.

The Branch continued to develop innovative fundraising events that could be carried out in line with government guidelines surrounding the Covid-19 pandemic and generated income of £5,467 (2020: £996). We thank our staff and volunteers for the extra mile they go to make these events so successful and enjoyable.

Fundraising events were a challenge throughout 2021 due to the Covid-19 pandemic, which severely impacted the Branch's ability to organise fundraising events and meant income of this type was minimal in comparison to previous years.

It is expected that both fundraising and retail income will remain a challenge for all charities for some time to come as the Covid-19 pandemic continues into 2021. The Branch does not have any commercial participator or professional fundraiser agreements in place.

We would like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, branch members, staff and volunteers and local press. Lastly, we would like to thank the public for their ongoing support of the Branch and Animal Centre – we could not succeed without it.

RESERVES POLICY

The branch holds reserves to cover its operational costs and to develop the East Kent Animal Centre. At 31 December 2021 unrestricted reserves were £221,187 (2020: £246,092) and restricted reserves were £667,745 (2020: £683,196). Our target is to hold sufficient cash/near cash reserves to maintain the day to day operations of the Animal Centre only, for a period of nine months (min) – 2 years (max). Total Animal Centre expenditure for 2021 was £197,423 ; this therefore equates to a target of £148K (min) - £395K (max) to be held as cash/near cash reserves. At £221,187 at the end of 2021, the Branch was holding reserves in line with its reserves policy although towards the lower end of the requirement. Trustees are undertaking a strategic restructuring of operations to improve the financial performance of the charity throughout 2022 to ensure reserves remain sufficient.

INVESTMENT POLICY

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The branch holds long-term investments in holdings in JP Morgan equities funds, the income from which is used to further the work of the branch. At 31 December 2021 these investments had a market value of £49,166 (2020: £42,717). Our investment strategy is low risk.

FUTURE DEVELOPMENTS

The Branch intends to hold an AGM in June 2022 and to maintain the Branch in local control.

As the Rabbit Village has now been completed, the Branch hopes to use this new facility to educate current and potential owners of rabbits on the complex needs of rabbits, particularly that for spacious accommodation that allows the full range of natural behaviours.

Due to financial constraints we had to abandon the idea of creating a gull release pool and are now focusing our attention on helping domestic animals. The centre was originally built with domestic animals in mind and as such we already have the right facilities in place to cater for their needs without the need for additional capital investment

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently.

- Make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation



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

Signed:

Date: 23rd May 2022

Joanna Majka - Branch Chair

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Chartered Certified Accountants.

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

- 1 accounting records were not kept in accordance with section 130 of the Charities Act ; or
- 2 the accounts do not accord with the accounting 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 requirements 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
31 Queen Street
Ramsgate
Kent
CT11 9DZ**

Date : 8 June 2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Income from charitable activities	2(a)	11,100	-	11,100	11,682
Donations, grants and legacies	2(b)	109,785	5,000	114,785	121,452
Income from other trading activities	2(c)	187,644	-	187,644	111,709
Investment income	2(d)	9	1,652	1,661	2,459
TOTAL INCOME		308,538	6,652	315,190	247,302
EXPENDITURE					
Costs of raising funds	3(a)	164,572	-	164,572	177,339
Expenditure on charitable activities	3(b)	182,050	15,373	197,423	160,449
TOTAL EXPENDITURE		346,622	15,373	361,995	337,788
NET INCOME/(EXPENDITURE)		(38,084)	(8,721)	(46,805)	(90,486)
OTHER RECOGNISED GAINS/LOSSES:					
Gains/(losses) on revaluation of investments	7	-	6,449	6,449	(7,911)
		(38,084)	(2,272)	(40,356)	(98,397)
Transfers between funds	11	13,179	(13,179)	-	-
NET MOVEMENT IN FUNDS		(24,905)	(15,451)	(40,356)	(98,397)
Balance as at 1 January 2021		246,092	683,196	929,288	1,027,685
BALANCE AT 31 DECEMBER 2021		221,187	667,745	888,932	929,288

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	6	656,628	668,887
Investments	7	<u>49,166</u>	<u>42,717</u>
		705,794	711,604
CURRENT ASSETS			
Debtors	8	5,788	14,067
Cash at bank and in hand		<u>192,068</u>	<u>211,441</u>
		197,856	225,508
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	9	<u>(14,718)</u>	<u>(7,824)</u>
		183,138	217,684
NET ASSETS	10	<u>888,932</u>	<u>929,288</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	11	667,745	683,196
Unrestricted funds :			
Designated funds	11	-	-
General funds	11	<u>221,187</u>	<u>246,092</u>
TOTAL CHARITY FUNDS		<u>888,932</u>	<u>929,288</u>

These accounts were approved and signed for issue by the trustees on 23 May 2022.

Joanna Majka - Chair

Tony Matthews - Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

RSPCA Kent Isle of Thanet Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis as charity has sufficient liquid reserves to fund its operational activities for at least twelve months from the date these accounts are formally approved. This is on the basis that the shops are able to operate at pre Covid levels.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Charity shop sales are recognised as income when the donated goods are sold as it is considered impractical to measure the fair value of goods donated for resale.

Legacies are recognised on the earlier of receipt of the legacy or where the receipt is probable.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

c) Expenditure

All expenditure is accounted for on an accruals basis and excludes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee). Support costs are allocated individually based on their estimated relative benefit to charitable activities and raising funds.

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Animal Centre building	2% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% straight line
Leasehold improvements	Straight line over the period to the first break clause

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 ACCOUNTING POLICIES - Cont'd**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2 INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
a) Income from charitable activities				
Pet insurance	40	-	40	86
Services provided	10,887	-	11,060	11,596
	10,927	-	11,100	11,682
b) Donations, grants and legacies				
Legacies	5,850	-	5,850	500
Donations	11,609	5,000	16,609	10,332
Subscriptions	329	-	329	185
Collection boxes	-	-	-	-
Fundraising	5,467	-	5,467	996
Grants : Door to Door	24,024	-	24,024	25,173
Grants : Local Authority Support	35,437	-	35,437	45,336
Grants : Job Retention Support	27,069	-	27,069	38,930
	109,785	5,000	114,785	121,452
c) Income from other trading activities				
Charity shop sales	186,096	-	186,096	109,825
Sale of goods at the animal centre	1,548	-	1,548	1,884
	187,644	-	187,644	111,709
d) Investment Income				
Bank interest	9	-	9	83
Investment Income	-	1,652	1,652	2,376
	9	1,652	1,661	2,459

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
a) Costs of raising funds				
Shop operating costs	142,746	-	142,746	161,277
Fundraising expenses	213	-	213	382
Support costs (see below)	21,613	-	21,613	15,680
	<u>164,572</u>	<u>-</u>	<u>164,572</u>	<u>177,339</u>
b) Expenditure on charitable activities				
Animal centre costs :				
Wages and salaries	93,903	-	93,903	82,245
Staff expenses & training	801	-	801	415
Rates and utilities	2,120	-	2,120	1,471
Light and heat	11,769	-	11,769	9,645
Telephone	1,663	-	1,663	1,178
Veterinary costs	26,578	-	26,578	14,058
Food, litter and bedding	11,705	-	11,705	5,668
Cleaning and refuse	3,821	-	3,821	4,035
Repairs and maintenance	5,228	141	5,369	5,171
Other expenses	66	-	66	87
Depreciation - Animal Centre	-	15,232	15,232	15,232
Motor expenses	1,739	-	1,739	1,435
Mobile neutering clinic support	-	-	-	3,010
Support costs (see below)	21,407	-	21,407	15,424
Governance costs				
Wages and salaries	-	-	-	-
Independent Examiner's fee	1,250	-	1,250	1,375
	<u>182,050</u>	<u>15,373</u>	<u>197,423</u>	<u>160,449</u>
	<u>346,622</u>	<u>15,373</u>	<u>361,995</u>	<u>337,788</u>

Allocation of support costs

	Raising Funds	Charitable Activities	2021 Total funds	2020 Total funds
Administration salaries	5,558	5,558	11,116	11,020
Legal and professional fees	5,492	5,492	10,984	3,490
Bank charges	430	222	652	874
Insurance	1,100	1,101	2,201	2,250
Web/internet	-	-	-	67
Printing, postage and stationery	129	128	257	682
Volunteer expenses	7	8	15	36
Depreciation - Fixtures, fittings & Equip	7,034	7,034	14,068	10,795
Depreciation - Motor vehicle	710	710	1,420	1,420
Profit on disposal of motor vehicle	-	-	-	(120)
Bad debts	181	182	363	-
Irrecoverable VAT	972	972	1,944	479
Miscellaneous	-	-	-	111
	<u>21,613</u>	<u>21,407</u>	<u>43,020</u>	<u>31,104</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 NET INCOME	2021	2020
	£	£
This is stated after charging:		
Operating lease rentals	26,583	28,053
Depreciation	31,339	29,231
Independent Examiner's remuneration :		
- Independent Examiners' fee	1,250	1,375
	<u> </u>	<u> </u>

5 INFORMATION REGARDING EMPLOYEES	2021	2020
	£	£
Wages and salaries	181,850	186,937
Social security costs	10,477	9,974
Employer pension contributions	2,473	2,524
Employment Allowance	(4,000)	(4,000)
	<u> </u>	<u> </u>
	190,800	195,435
	<u> </u>	<u> </u>

The average number of employees based on full time equivalents analysed by function was:

	2021	2020
	Number	Number
Shops	6	6
Animal Centre	5	5
Management and administration	-	1
	<u> </u>	<u> </u>
	11	12
	<u> </u>	<u> </u>

The average monthly head count was 13 staff (2020 - 16 staff).

No employee had emoluments in excess of £60,000 (2020 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2020 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £43,943 (2020- £53,218).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6 FIXED ASSETS

	Animal Centre £	Leasehold Improvements £	Fixtures, Fittings & equipment £	Motor Vehicles £	Total £
Cost					
As at 1 January 2021	841,597	9,293	73,972	7,100	931,962
Additions	-	-	19,080	-	19,080
Disposals	-	-	-	-	-
As at 31 December 2021	841,597	9,293	93,052	7,100	951,042
Depreciation					
As at 1 January 2021	213,425	8,674	39,556	1,420	263,075
Disposals	-	-	-	-	-
Charge for the year	15,232	619	14,068	1,420	31,339
As at 31 December 2021	228,657	9,293	53,624	2,840	294,414
Net book value					
As at 31 December 2021	612,940	-	39,428	4,260	656,628
As at 31 December 2020	628,172	619	34,416	5,680	668,887

7 INVESTMENTS

	UK Equity funds £	2021 Total £	2020 Total £
Cost or valuation			
At 1 January 2021	42,717	42,717	50,628
Transfers	-	-	-
Revaluation to fair value	6,449	6,449	(7,911)
At 31 December 2021	49,166	49,166	42,717

All investments are held in the UK.

8 DEBTORS

	2021 £	2020 £
VAT	2,126	2,590
Other debtors	846	6,614
Prepayments	2,816	4,863
	5,788	14,067

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade creditors	9,426	3,240
Taxation and social security	2,986	-
Other creditors	37	479
Accruals	2,269	4,105
	14,718	7,824

10 ANALYSIS OF NET ASSETS BETWEEN FUND

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	43,688	-	612,940	656,628
Investments	-	-	49,166	49,166
Current assets	192,217	-	5,639	197,856
Current liabilities	(7,824)	-	-	(14,718)
Net assets as at 31 December 2021	228,081	-	667,745	888,932

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	40,715	-	628,172	668,887
Investments	-	-	42,717	42,717
Current assets	213,201	-	12,307	225,508
Current liabilities	(7,824)	-	-	(7,824)
Net assets as at 31 December 2020	246,092	-	683,196	929,288

11 MOVEMENT IN FUNDS

	As at 1 01 2021	Incoming resources	Outgoing resources/ Inv. gain	Transfers	As at 31 12 2021
	£	£	£	£	£
Restricted funds					
EKAC	670,889	1,652	(8,783)	(1,652)	662,106
Rabbit Village	12,307	-	(69)	(7,032)	5,206
Chicken project	-	5,000	(72)	(4,495)	433
Total restricted funds	683,196	6,652	(8,924)	(13,179)	667,745
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	246,092	308,538	(346,622)	13,179	221,187
Total funds	929,288	315,190	(355,546)	-	888,932

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11 MOVEMENT IN FUNDS - Cont'd

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in a previous year) to fund the construction of the Rabbit Village. The construction of this started in 2019 and the transfer represents the amount spent which has been included within fixed assets. The unspent funds have been carried forward to the following year.

Chicken project

A grant received from RSPCA Brighton to provide Chicken accommodation. The transfer to unrestricted funds represents the capital cost which is shown as fixtures, fittings and equipment on the balance sheet. The unspent balance has been used on a CCTV camera for remote monitoring in the current year.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2020	Incoming resources	Outgoing resources/ Inv. loss	Transfers	As at 31 12 2020
	£	£	£	£	£
Restricted funds					
EKAC	694,032	4,883	(23,143)	(4,883)	670,889
Rabbit Village	23,800	-	-	(11,493)	12,307
Total restricted funds	717,832	4,883	(23,143)	(16,376)	683,196
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	309,853	242,419	(322,556)	16,376	246,092
Total funds	1,027,685	247,302	(345,699)	-	929,288

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building and running of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in the previous year) to fund the construction of the Rabbit Village. The construction of this started in 2019 and the transfer represents the amount spent which has been included within fixed assets. The unspent funds have been carried forward to the following year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12 FINANCIAL COMMITMENTS

At 31 December 2021 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
within one year	27,950	27,950
within two to five years	79,376	49,326
after five years	20,000	28,000
	<u>20,000</u>	<u>28,000</u>

13 TAXATION

The Branch is a registered charity and accordingly is exempt from taxation on income and gains where they are applied for charitable purposes.

14 RELATED PARTY TRANSACTIONS

The Branch complies with the Branch Rules, as issued by the National Society, and has a number of related financial transactions with its umbrella body. Karen Packham, Nicholas Robbins and Daphne Harris also served as trustees for other RSPCA Branches during 2021.

During the year the Charity received £24,024 (2020 - £25,173) in a share of Door to Door fundraising income from the National Society. The Branch contribution to the National Society (Regional Fund) was £110 (2020 - £110).

There were no other transactions with related parties during the year under review that need to be disclosed.

Accounts



RSPCA Kent-Isle of Thanet Branch

Registered Charity No. 209365

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

KENT ISLE OF THANET BRANCH

CHARITY NUMBER 209365



ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

**The Royal Society for the Prevention of Cruelty to Animals
Kent Isle of Thanet Branch
Annual Report of the Management Committee**

The Committee presents its annual report and the accounts for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals Kent Isle of Thanet Branch, East Kent Animal Centre, Queensdown Road, Birchington, Kent, CT7 0HG was registered with the Charity Commission (No. 209365) on 22 September 1962 and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Bankers:

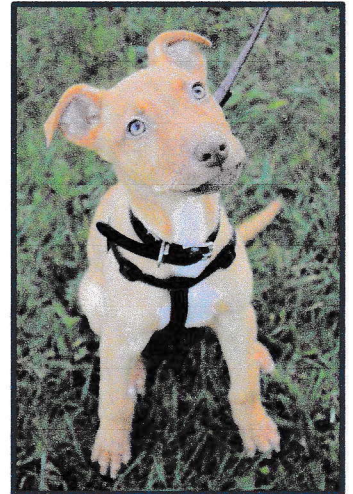
National Westminster Bank PLC Margate
Lloyds Bank PLC Ramsgate
CCLA Investment Management Ltd

Independent examiner:

The branch has annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by S J Wren of Accountancy Matters (Kent) Limited.

Trustees:

Seven of the locally appointed Branch Committee serving in 2012 resigned during the course of 2012 leaving only two of its members. The Branch constitution requires a minimum of four Committee members to manage the Branch. As a result, the National RSPCA Council was asked to appoint, under the Society's Rules, temporary trustees to manage the Branch's affairs, to the exclusion of any former trustees. National trustees Christine Beaumont-Kerridge, Adrian Donno and Daphne Harris were accordingly appointed with effect from 17 October 2012. Due to the sad death of Adrian Donno on 3 November 2015, Joseph Piccioni was appointed as the third Council trustee on 9 December 2015. Joseph Piccioni stood down on 31st December 2019, Christine Beaumont-Kerridge stood down on 28th April 2020 and Daphne Harris resigned on 3rd March 2021.



The following trustees were appointed in 2020:

Samantha Jane Secomb - appointed 27th May 2020 (resigned 27th April 2021)
Nicholas Robbins - appointed 27th May 2020
Lara Wilks Sloan - appointed 27th May 2020 (resigned 3rd February 2021)
Paul Fuller - appointed 27th May 2020 (resigned Tuesday 10th November 2020)

Additionally, the current trustees are:

Joanna Majka - appointed 13th April 2021
Anton Pieterse - appointed 13th April 2021
Catherine Perry - appointed 17th February 2021
Karen Packham - appointed 17th February 2021

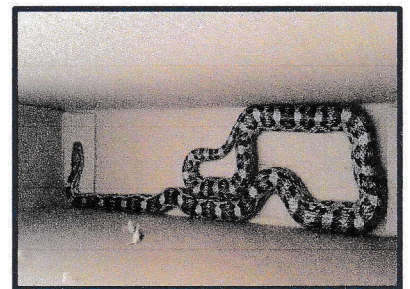
A meeting of the Branch membership took place on 11 October 2013 and 27 May 2015 to update the members on progress and to discuss the way forward for the Branch. Another meeting with the members was due to be held in 2020 but was postponed due to the COVID crisis.

The purpose of the temporary trustees is to protect the property of the Branch and secure its proper application for the Branch objects until such time as the Branch is returned to the control of a local committee and therefore it is intended to hold an AGM in late 2021 to return the Branch to local control.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012). In the normal course of business committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the committee until the next annual general meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. In the event that the number of local trustees falls below four at any time, the branch is placed into temporary administration by the National Society, and that is currently the case for this Branch. The National Society will then appoint temporary trustees until such a time as the Branch can be returned to local control.

The day-to-day running of the shops is delegated to the shop managers via the Shops Co-Ordinator. The animal welfare work is delegated to the East Kent Animal Centre Manager, currently Clive Martin, and his supporting staff and volunteers.



RISK MANAGEMENT

The Branch has carried out a risk assessment and identified the following risks:

- Loss of income or reputation through error or fraud
- Loss of income through external forces
- Insufficient trustees to continue
- Insufficient volunteers to rehabilitate animals and fundraise
- Risk of claims against volunteers and staff
- Risk of claims by volunteers, staff or the public
- Adverse publicity
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Health and safety of staff and volunteers working with the most abused and neglected animals in the most difficult areas of animal welfare
- Insufficient resources to help all the animals that need us. The reality of animal rescue is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated
- Health and safety of staff with regards to injury from animals, risk of zoonoses and COVID-19. Risk assessments were produced following government and National Society guidelines as they were made available to ensure Animal Centre and Shops were COVID secure. These protocols allowed staff and volunteers to carry out their duties safely.

The trustees actively review the risks which the charity faces on a regular basis, covering operational and financial aspects, and put systems in place to mitigate these risks. The Branch adheres to RSPCA policies and guidelines and health and safety law and best practice. A health and safety contract is held with independent experts Acton Jennings LLP who do an annual health and safety audit and

provide ongoing advice and insurance cover. They also provide expert legal advice on human resources law.

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care, and 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.

Our Branch key strategic aims are:



1. Welfare Aim: rescue, rehabilitation and rehoming of the most at risk, abused and neglected animals, prioritising those animals collected by our Inspectorate.
2. Prevention Aim:
 - a. By implementing community neutering schemes, aimed at pet owners on low and no incomes, to help prevent suffering and cruelty by reducing the overpopulation of unwanted pet animals.
 - b. By using the animal centre and outreach programmes in the community, to help address the link between social deprivation and poor animal welfare decisions by offering educational opportunities to young people and adults on how to make better animal welfare choices.
 - c. Advocacy Aim: Encourage legislation and policies to protect and enhance animal welfare
3. Organisational Aim: run a financially sustainable, digitally enabled Branch with the right systems, processes and governance systems in place.
4. Income Generation Aim: Diversify our income streams and attract new supporters.
5. People Aim: Ensure we have a motivated workforce with the right skills operating in a safe, progressive, open and empowering culture

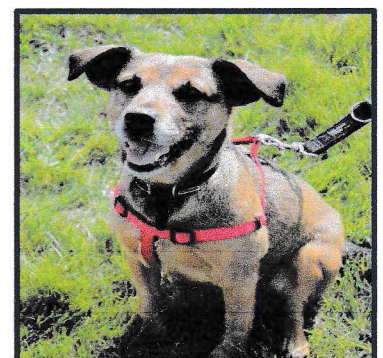
Our key activities in line with our strategic aims are:

Welfare Aim

To run the East Kent Animal Centre with maximum rehabilitation and rehoming capability to ensure a space is always available for an animal in need via our Inspectorate or from the public. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet.

Whilst we predominantly help pet animals, as a coastal branch with three quarters of our border defined by the sea, we have an increasing need to assist gulls and other sea birds during the breeding season between May and July via our wildlife centre.

The Branch has ambitions to create a rehabilitation and release pool for gulls and other water fowl but due to the impact of Covid-19 and the Branch's financial constraints, this project has been put on hold.



Outside of, and concurrently with, gull breeding season, the wildlife centre assists other ailing wildlife to recuperate prior to release. In 2020 this included songbirds, seabirds, pigeons, doves, crows, magpies, hedgehogs, foxes, rabbits domestic and wild, hares, birds of prey, owls and ducklings.

We share our specialist wildlife expertise, particularly with coastal vets where specific skills can be useful in relation to gulls and other coastal wildlife.

We provide veterinary welfare assistance for those on low income and who meet the eligibility criteria. This work benefits pet owners who cannot assist their pets themselves and are distressed to witness their pet suffering.

Prevention Aim:

The Branch previously relied on the mobile neutering clinic to carry out subsidised cat neutering for those on low incomes. Sadly, the mobile neutering clinic closed at the end of 2019 and this, combined with the impact of Covid-19, particularly the limitation on services offered by veterinary practices and the impact on the Branch finances, the Branch was unable to offer a subsidised neutering scheme in 2020. One of the Branch's key objectives for the future is to reinstate subsidised neutering schemes for those on low incomes as we recognise that reducing the number of litters of unwanted pets born into an uncertain future is a key way to achieve our prevention aim. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.

We aim to enhance our education programme at the animal centre to teach children and pet owners correct, compassionate animal care, particularly for rabbits, one of the most misunderstood and poorly cared for pets.

Advocacy Aim:

We support National Society campaigns via shops and social media including petitions, posters, MP letter and email campaigns and key messages.

Organisational Aim:

We aim for best practice in our governance by being compliant with all relevant legislation including GDPR and Health and Safety.

We aim to maintain strong financial controls and protect and maximise the use of all our assets.

Income Generation Aim:

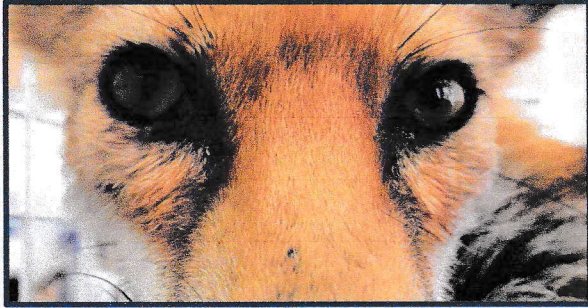
Covid-19 has severely impacted on our income generation aims, but we continue to seek to maximise our charity shop income through our four shops but also to diversify our income streams by increasing our fundraising capability through events, grant applications and ethical investment opportunities.

Our charity shops not only offer work experience opportunities but provide a valuable source of low cost good quality recycled goods to the benefit of the public and the environment. In previous years, our programme of fundraising events have included quizzes, dog shows, Christmas, Easter and Halloween events, car shows and Pets At Home collections, however these were all cancelled in 2020 due to restrictions put in place as a result of the Covid-19 pandemic. The Branch sought to diversify its income generation activity by moving some of these events online and held both an online pet show and an online auction in 2020.

People Aim:

We aim to offer our staff a safe, healthy environment in which to maximize their potential, with clear whistleblowing and safeguarding policies in place.

We aim to further develop our volunteer strategy to maximise recruitment and retention. We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2020 we had the benefit of over 7,500 hours of volunteer work.



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 this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our current short, medium and long term aims and objectives can be summarised as follows:

Short term:

- The individual houses in the Rabbit Village are now complete and the first rabbits were able to take residency in September 2020. The fence and pathway need to be completed along with some cosmetic adjustments. Availability of materials is proving difficult along with escalating costs, primarily due to the pandemic and Brexit but completion remains a priority.

As soon as the project is complete the Branch would like to offer visits to local schools etc as part of our wider education initiative.

- To restart local fundraising events beginning in Autumn 2021.
 - To strengthen relationships with local private veterinary surgeons, following their emergence from lockdown, to ensure the Animal Centre has supportive and cost effective veterinary provision.
 - To collaborate with other charities to offer members of the public on low incomes a subsidised neutering scheme for cats, and other animals, to replace the service the mobile neutering clinic used to offer.
 - To install remote monitoring at the Animal Centre as a backup to onsite occupation of the premises to meet RSPCA Animal Centre Licensing Requirements.

Medium term

- To develop our gull centre by creating enclosures with pools to allow juvenile gulls to be held until they are able to be released safely remains an ambition on the Branch, but this is currently on hold due to financial constraints.
- To develop an education centre to expand our preventative and educational work, particularly among young people, and to develop community partnerships around animal welfare.
- To reduce our reliance on charity shop income by expanding the type and extent of fundraising

initiatives we engage in, and developing a supporter journey package from childhood.

- To explore opportunities to return the Branch to local control, by continuing to recruit local trustees and to hold a successful AGM.
- To address the Branch's deficit budget to ensure the Branch reserves remain in line with the Branch reserves policy.

Long term:

- To develop our engagement with the community to ensure adequate homes for our animals, volunteers for our shops, fundraising and animal centres and support for our events.
- To consider further ways of utilising the land around the animal centre for animal welfare, both for domestic pets, rescued farm animals and wildlife.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

During the year the animal centre rehomed 84 cats (2019: 198), 5 dogs (2019: 9) and 22 small animals (2019: 25). We admitted 305 wild animals (2019: 440). The RSPCA Kent - Isle of Thanet Branch continues to direct its focus towards the most abused, neglected, injured and at risk animals and there are financial implications to that decision on cost per animal rescued. It is the most difficult end of animal welfare in which to operate but is where we believe our limited resources deliver the biggest reduction in suffering.

Pressure on our resources remains extreme during key breeding seasons, so we continue to seek ways to increase the rate of rehabilitation and rehoming of our animals to generate the maximum number of places of safety for animals desperately in need.

Financial results and review

The charity's funds are collected from membership subscriptions, shop sales, rehoming, donations, legacies, recycling schemes, collection boxes, special fund-raising events and grants.

Total income for the year was £247,302 (2019: £378,906) and total expenditure £337,788 (2019: £420,029) before unrealised investment gains/losses. The excess of expenditure over income for the year after investment losses of £7,911 (2019: gains of £5,855) was £98,397 (2019: £35,268).

In normal years, the four shops provide the main source of operational income for the branch and animal centre. In 2020, net losses from the retail operation were £51,452 (2019 net income: £70,144), this was in part, due to the charity shops being required to close in line with government guidelines due to the Covid-19 pandemic, for large parts of the year. Some of this loss was offset by government grants to the Branch which valued £84,266. Our thanks go to all our shop managers and volunteers for their hard work.

The Branch continued to develop innovative fundraising events that could be carried out in line with government guidelines surrounding the Covid-19 pandemic and generated income of £996 (2019: £14,662). We thank our staff and volunteers for the extra mile they go to make these events so successful and enjoyable.

Fundraising events were a challenge throughout 2020 due to the Covid-19 pandemic, which severely impacted the Branch's ability to organise fundraising events and meant income of this type was minimal in comparison to previous years.

It is expected that both fundraising and retail income will remain a challenge for all charities for some time to come as the Covid-19 pandemic continues into 2021. The Branch does not have any commercial participator or professional fundraiser agreements in place.

We would like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. There are too many to name individually but they include veterinary surgeries, branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the Branch and Animal Centre – we could not succeed without it.

RESERVES POLICY

The branch holds reserves to cover its operational costs and to develop the East Kent Animal Centre. At 31 December 2020 unrestricted reserves were £246,092 (2019: £309,853) and restricted reserves were £683,196 (2019: £717,832). Our target is to hold sufficient cash/near cash reserves to maintain the day to day operations of the Branch for a period of nine months. Total branch expenditure for 2020 was £337,788; this therefore equates to a target of £253,341 to be held as cash/near cash reserves. At the end of 2020, the Branch was therefore holding reserves in line with its reserves policy, however, the trustees will continue to monitor the financial performance of the charity throughout 2021 to ensure reserves are sufficient to meet an unforeseen reduction in incoming resources, until corrective action can be taken, as a deficit budget in 2021 would start impacting the Branch reserves level.

INVESTMENT POLICY

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The branch holds long-term investments in holdings in JP Morgan equities funds, the income from which is used to further the work of the branch. At 31 December 2020 these investments had a market value of £42,717 (2019: £50,628). Our investment strategy is low risk.

FUTURE DEVELOPMENTS

2021 will continue to be defined by the COVID-19 pandemic and we expect the impact on our retail operation to be felt into 2021. Additionally, we expect there to be an ongoing need to carry out rehoming, fostering and fundraising events remotely and/or in line with government restrictions as they lift.



The Branch intends to hold an AGM in late 2021 to return the Branch to local control.

Although much progress was made with regards to the Rabbit Village in 2020, with the houses being complete in September 2020 and our first guests moving in shortly afterwards, shortages in materials meant some finishing touches such as paving and fencing remain outstanding. Following the sad closure of South Godstone Animal Centre, as a result of the 2020 National Society restructure, we were able to benefit from equipment donated - in our case 3 large Rabbit Boards. These will be of great use during our open day/school visits and as part of our wider education programme.

Our aim is to complete these elements in 2021. The Branch hopes to use this new facility to educate current and potential owners of rabbits on the complex needs of rabbits, particularly that for spacious accommodation that allows the full range of natural behaviours.

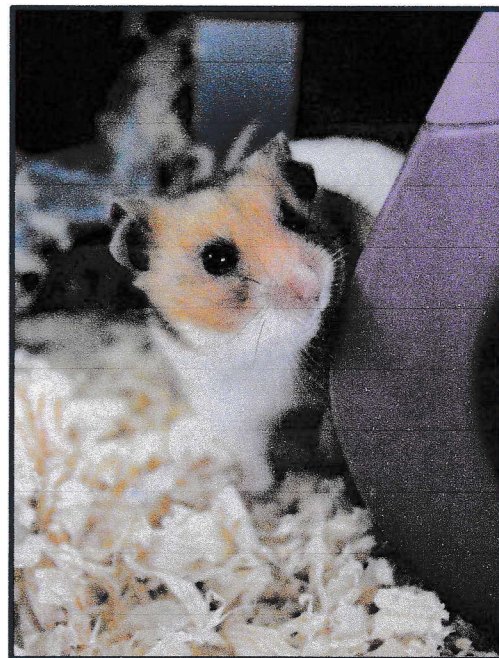
Whilst our ambition of creating a gull release pool to assist with the rehabilitation and release of gulls remains outstanding, this has been put on hold due to current financial constraints.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * Make judgments and estimates that are reasonable and prudent;
- * State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- * Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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



Signed:

Date: 4th August 2021

Catherine Perry - Branch Chair

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 11 to 21.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Chartered Certified Accountants.

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

- 1 accounting records were not kept in accordance with section 130 of the Charities Act ; or
- 2 the accounts do not accord with the accounting 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 requirements 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
31 Queen Street
Ramsgate
Kent
CT11 9DZ**

Date : 13.08.2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
INCOME					
Income from charitable activities	2(a)	11,682	-	11,682	18,745
Donations and legacies	2(b)	118,945	2,507	121,452	112,662
Income from other trading activities	2(c)	111,709	-	111,709	244,902
Investment income	2(d)	83	2,376	2,459	2,597
TOTAL INCOME		242,419	4,883	247,302	378,906
EXPENDITURE					
Costs of raising funds	3(a)	177,339	-	177,339	188,153
Expenditure on charitable activities	3(b)	145,217	15,232	160,449	231,876
TOTAL EXPENDITURE		322,556	15,232	337,788	420,029
NET INCOME/(EXPENDITURE)		(80,137)	(10,349)	(90,486)	(41,123)
OTHER RECOGNISED GAINS/LOSSES:					
Gains/(losses) on revaluation of investments	7	-	(7,911)	(7,911)	5,855
		(80,137)	(18,260)	(98,397)	(35,268)
Transfers between funds	11	16,376	(16,376)	-	-
NET MOVEMENT IN FUNDS		(63,761)	(34,636)	(98,397)	(35,268)
Balance as at 1 January 2020		309,853	717,832	1,027,685	1,062,953
BALANCE AT 31 DECEMBER 2020		246,092	683,196	929,288	1,027,685

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	6	668,887	678,850
Investments	7	<u>42,717</u>	<u>50,628</u>
		711,604	729,478
CURRENT ASSETS			
Debtors	8	14,067	8,308
Cash at bank and in hand		<u>211,441</u>	<u>304,554</u>
		225,508	312,862
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	9	<u>(7,824)</u>	<u>(14,655)</u>
		217,684	298,207
NET ASSETS	10	<u>929,288</u>	<u>1,027,685</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	11	683,196	717,832
Unrestricted funds :			
Designated funds	11	-	-
General funds	11	<u>246,092</u>	<u>309,853</u>
TOTAL CHARITY FUNDS		<u>929,288</u>	<u>1,027,685</u>

These accounts were approved and signed for issue by the trustees on

4th Aug 2021

Catherine Parry - Chair

Joanna Majka - Treasurer

Nicholas Robbins - Vice Chair

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

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

RSPCA Kent Isle of Thanet Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis as charity has sufficient liquid reserves to fund its operational activities for at least twelve months from the date these accounts are formally approved. This is on the basis that the shops are able to operate at pre Covid levels.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Charity shop sales are recognised as income when the donated goods are sold as it is considered impractical to measure the fair value of goods donated for resale.

Legacies are recognised on the earlier of receipt of the legacy or where the receipt is probable.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

c) Expenditure

All expenditure is accounted for on an accruals basis and excludes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee). Support costs are allocated individually based on their estimated relative benefit to charitable activities and raising funds.

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Animal Centre building	2% straight line
Fixtures, fittings & equipment	20% straight line
Motor vehicles	20% straight line
Leasehold improvements	Straight line over the period to the first break clause

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

1 ACCOUNTING POLICIES - Cont'd**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

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

2 INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
a) Income from charitable activities				
Pet insurance	86	-	86	17
Services provided	11,596	-	11,596	18,728
	<u>11,682</u>	<u>-</u>	<u>11,682</u>	<u>18,745</u>
b) Donations grants and legacies				
Legacies	500	-	500	63,909
Donations	7,825	2,507	10,332	6,066
Subscriptions	185	-	185	162
Collection boxes	-	-	-	1,124
Fundraising	996	-	996	14,662
Grants : Door to Door	25,173	-	25,173	26,739
Grants : Local Authority Support	45,336	-	45,336	-
Grants : Job Retention Support	38,930	-	38,930	-
	<u>118,945</u>	<u>2,507</u>	<u>121,452</u>	<u>112,662</u>
c) Income from other trading activities				
Charity shop sales	109,825	-	109,825	241,089
Sale of new goods at the animal centre	1,884	-	1,884	3,813
	<u>111,709</u>	<u>-</u>	<u>111,709</u>	<u>244,902</u>
d) Investment Income				
Bank interest	83	-	83	165
Investment Income	-	2,376	2,376	2,432
	<u>83</u>	<u>2,376</u>	<u>2,459</u>	<u>2,597</u>

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

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
a) Costs of raising funds				
Shop operating costs	161,277	-	161,277	170,945
Fundraising expenses	382	-	382	4,392
Support costs (see below)	15,680	-	15,680	12,816
	<u>177,339</u>	<u>-</u>	<u>177,339</u>	<u>188,153</u>
b) Expenditure on charitable activities				
Animal centre costs :				
Wages and salaries	82,245	-	82,245	92,418
Rates and utilities	1,471	-	1,471	1,493
Light and heat	9,645	-	9,645	11,327
Telephone	1,178	-	1,178	1,391
Veterinary costs	14,058	-	14,058	35,268
Food, litter and bedding	5,668	-	5,668	9,889
Cleaning and refuse	4,035	-	4,035	6,022
Repairs and maintenance	5,171	-	5,171	28,479
Other expenses	1,937	-	1,937	4,293
Depreciation - Animal Centre	-	15,232	15,232	15,232
Mobile neutering clinic support	3,010	-	3,010	11,986
Support costs (see below)	15,424	-	15,424	12,188
Governance costs				
Wages and salaries	-	-	-	-
Independent Examiner's fee	1,375	-	1,375	1,890
	<u>145,217</u>	<u>15,232</u>	<u>160,449</u>	<u>231,876</u>
	<u>322,556</u>	<u>15,232</u>	<u>337,788</u>	<u>420,029</u>

Allocation of support costs

	Raising Funds	Charitable Activities	2020 Total funds	2019 Total funds
Administration salaries	5,510	5,510	11,020	9,748
Legal and professional fees	1,745	1,745	3,490	3,771
Bank charges	577	297	874	2,187
Insurance	1,125	1,125	2,250	2,135
Web/internet	22	45	67	302
Printing, postage and stationery	341	341	682	1,346
Volunteer expenses	18	18	36	408
Depreciation - Fixtures, fittings & Equip	5,397	5,398	10,795	5,107
Depreciation - Motor vehicle	710	710	1,420	-
Profit on disposal of motor vehicle	(60)	(60)	(120)	-
Irrecoverable VAT	240	239	479	-
Miscellaneous	55	56	111	-
	<u>15,680</u>	<u>15,424</u>	<u>31,104</u>	<u>25,004</u>

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

4 NET INCOME	2020	2019
	£	£
This is stated after charging:		
Operating lease rentals	28,053	27,220
Depreciation	29,231	22,198
Independent Examiner's remuneration :		
- Independent Examiners' fee	1,375	1,750
	<u> </u>	<u> </u>

5 INFORMATION REGARDING EMPLOYEES	2020	2019
	£	£
Wages and salaries	186,937	204,603
Social security costs	9,974	11,099
Employer pension contributions	2,524	2,688
Employment Allowance	(4,000)	(3,000)
	<u> </u>	<u> </u>
	195,435	215,390
	<u> </u>	<u> </u>

The average number of employees based on full time equivalents analysed by function was:

	2020	2019
	Number	Number
Shops	6	7
Animal Centre	5	6
Management and administration	1	1
	<u> </u>	<u> </u>
	12	14
	<u> </u>	<u> </u>

The average monthly head count was 16 staff (2019 - 17 staff).

No employee had emoluments in excess of £60,000 (2019 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2019 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £53,218 (2019- £53,394).

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

6 FIXED ASSETS

	Animal Centre £	Leasehold Improvements £	Fixtures, Fittings & equipment £	Motor Vehicles £	Total £
Cost					
As at 1 January 2020	841,597	9,293	61,729	3,680	916,299
Additions	-	-	12,243	7,100	19,343
Disposals	-	-	-	(3,680)	(3,680)
As at 31 December 2020	841,597	9,293	73,972	7,100	931,962
Depreciation					
As at 1 January 2020	198,193	6,815	28,761	3,680	237,449
Disposals	-	-	-	(3,680)	(3,680)
Charge for the year	15,232	1,859	10,795	1,420	29,306
As at 31 December 2020	213,425	8,674	39,556	1,420	263,075
Net book value					
As at 31 December 2020	628,172	619	34,416	5,680	668,887
As at 31 December 2019	643,404	2,478	32,968	-	678,850

7 INVESTMENTS

	UK Equity funds £	UK Equities & securities fund £	2020 Total £	2019 Total £
Cost or valuation				
At 1 January 2020	13,226	37,402	50,628	44,773
Transfers	37,402	(37,402)	-	-
Revaluation to fair value	(7,911)	-	(7,911)	5,855
At 31 December 2020	42,717	-	42,717	50,628

All investments are held in the UK.

8 DEBTORS

	2020 £	2019 £
VAT	2,590	2,919
Other debtors	6,614	1,743
Prepayments	4,863	3,646
	14,067	8,308

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

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	3,240	12,304
Other creditors	479	601
Accruals	4,105	1,750
	<u>7,824</u>	<u>14,655</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUND

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	40,715	-	628,172	668,887
Investments	-	-	42,717	42,717
Current assets	213,201	-	12,307	225,508
Current liabilities	(7,824)	-	-	(7,824)
Net assets as at 31 December 2020	<u>246,092</u>	<u>-</u>	<u>683,196</u>	<u>929,288</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	35,446	-	643,404	678,850
Investments	-	-	50,628	50,628
Current assets	289,062	-	23,800	312,862
Current liabilities	(14,655)	-	-	(14,655)
Net assets as at 31 December 2019	<u>309,853</u>	<u>-</u>	<u>717,832</u>	<u>1,027,685</u>

11 MOVEMENT IN FUNDS

	As at 1 01 2020	Incoming resources	Outgoing resources/ Inv. gain	Transfers	As at 31 12 2020
	£	£	£	£	£
Restricted funds					
EKAC	694,032	4,883	(23,143)	(4,883)	670,889
Rabbit Village	23,800	-	-	(11,493)	12,307
Total restricted funds	<u>717,832</u>	<u>4,883</u>	<u>(23,143)</u>	<u>(16,376)</u>	<u>683,196</u>
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted general funds	309,853	242,419	(322,556)	16,376	246,092
Total funds	<u>1,027,685</u>	<u>247,302</u>	<u>(345,699)</u>	<u>-</u>	<u>929,288</u>

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

11 MOVEMENT IN FUNDS - Cont'd

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in the previous year) to fund the construction of the Rabbit Village. The construction of this started in 2019 and the transfer represents the amount spent which has been included within fixed assets. The unspent funds have been carried forward to the following year.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2019	Incoming resources	Outgoing resources/ Inv. loss	Transfers	As at 31 12 2019
	£	£	£	£	£
Restricted funds					
EKAC	703,409	6,401	(9,377)	(6,401)	694,032
Rabbit Village	40,000		-	(16,200)	23,800
Total restricted funds	743,409	6,401	(9,377)	(22,601)	717,832
Designated funds	-	-	-	-	-
Total designated funds	-	-	-	-	-
Unrestricted general funds	319,544	372,505	(404,797)	22,601	309,853
Total funds	1,062,953	378,906	(414,174)	-	1,027,685

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

This fund originally arose from an appeal to fund the building and running of the East Kent Animal Centre, but now it is complete unrestricted funds are transferred to cover the shortfall of restricted income. The fund is represented by the book value of the Animal Centre and the carrying value of the investments.

Rabbit Village

Funding received from the Regional Board (in the previous year) to fund the construction of the Rabbit Village. The construction of this started in 2019 and the transfer represents the amount spent which has been included within fixed assets. The unspent funds have been carried forward to the following year.

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

12 FINANCIAL COMMITMENTS

At 31 December 2020 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
within one year	27,950	20,700
within two to five years	49,326	39,901
after five years	28,000	-
	<u>27,950</u>	<u>39,901</u>

13 TAXATION

The Branch is a registered charity and accordingly is exempt from taxation on income and gains where they are applied for charitable purposes.

14 RELATED PARTY TRANSACTIONS

The Branch complies with the Branch Rules, as issued by the National Society, and has a number of related financial transactions with its umbrella body. Christine Beaumont-Kerridge, Nicholas Robbins and Daphne Harris served as trustees for other RSPCA Branches throughout 2020.

During the year the Charity received £25,173 (2019 - £26,739) in a share of Door to Door fundraising income from the National Society. The Branch contribution to the National Society (Regional Fund) was £110 (2019 - £110).

There were no other transactions with related parties during the year under review that need to be disclosed.