



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.

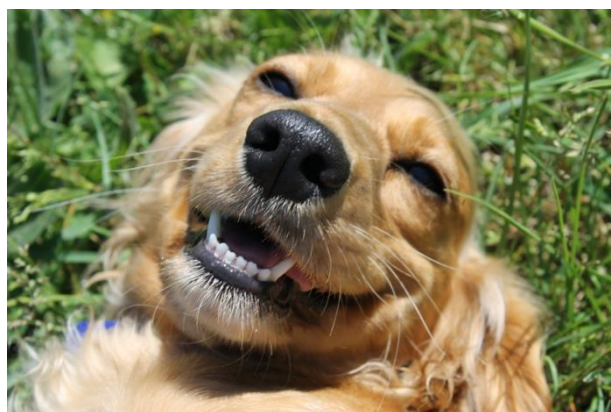
Trustees

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>227,326</u>	<u>105,276</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.