



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

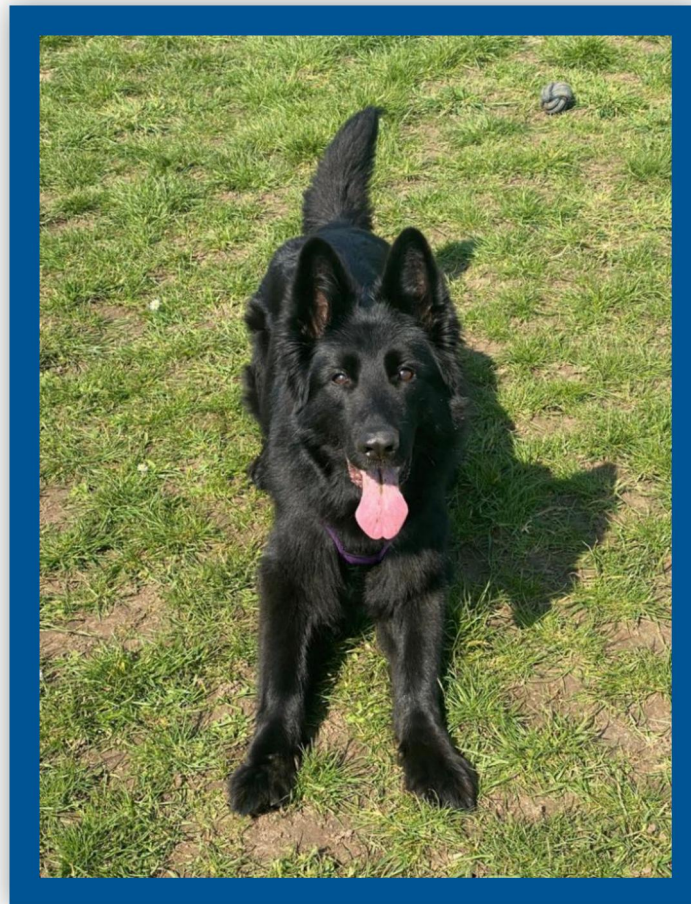


+

**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 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

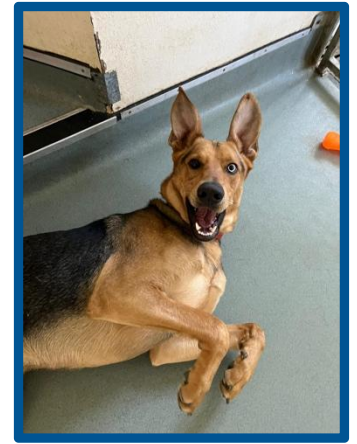


relevant legislation including GDPR and Health and Safety.

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 furies 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

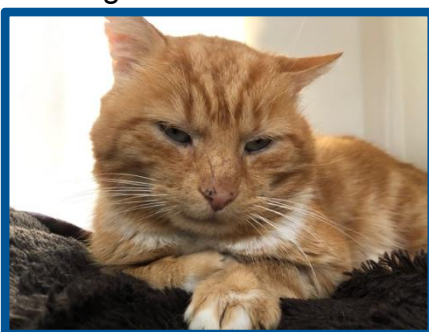
The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The branch holds long-term investments in holdings in JP Morgan equities funds, the income from which is used to further the work of the branch. At 31 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

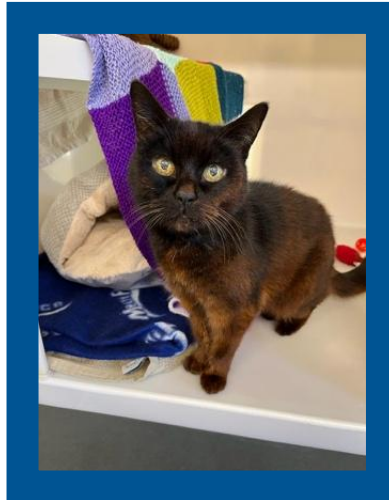
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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: 24<sup>th</sup> 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 £
<b>INCOME</b>					
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
<b>TOTAL INCOME</b>		<b>334,627</b>	<b>12,672</b>	<b>347,299</b>	<b>315,190</b>
<b>EXPENDITURE</b>					
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
<b>TOTAL EXPENDITURE</b>		<b>369,430</b>	<b>26,119</b>	<b>395,549</b>	<b>361,995</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(34,803)</b>	<b>(13,447)</b>	<b>(48,250)</b>	<b>(46,805)</b>
<b>OTHER RECOGNISED GAINS/LOSSES:</b>					
Gains/(losses) on revaluation of investments	7	-	(3,607)	(3,607)	6,449
		<b>(34,803)</b>	<b>(17,054)</b>	<b>(51,857)</b>	<b>(40,356)</b>
Transfers between funds	11	3,343	(3,343)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(31,460)</b>	<b>(20,397)</b>	<b>(51,857)</b>	<b>(40,356)</b>
Balance as at 1 January 2022		<b>221,187</b>	<b>667,745</b>	<b>888,932</b>	<b>929,288</b>
<b>BALANCE AT 31 DECEMBER 2022</b>		<b>189,727</b>	<b>647,348</b>	<b>837,075</b>	<b>888,932</b>

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

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

<b>4 NET INCOME</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>

<b>5 INFORMATION REGARDING EMPLOYEES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
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 £
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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 £
<b>Cost or valuation</b>			
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**

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

**10 ANALYSIS OF NET ASSETS BETWEEN FUND**

	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Net assets as at 31 December 2022</b>	<b>189,727</b>	<b>-</b>	<b>647,348</b>	<b>837,075</b>

**ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR**

	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Net assets as at 31 December 2021</b>	<b>221,187</b>	<b>-</b>	<b>667,745</b>	<b>888,932</b>

**11 MOVEMENT IN FUNDS**

	<b>As at 1 01 2022</b>	<b>Incoming resources</b>	<b>Outgoing resources/ Inv. gain</b>	<b>Transfers</b>	<b>As at 31 12 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
within one year	40,383	27,950
within two to five years	115,242	79,376
after five years	12,000	20,000
	<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**

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.