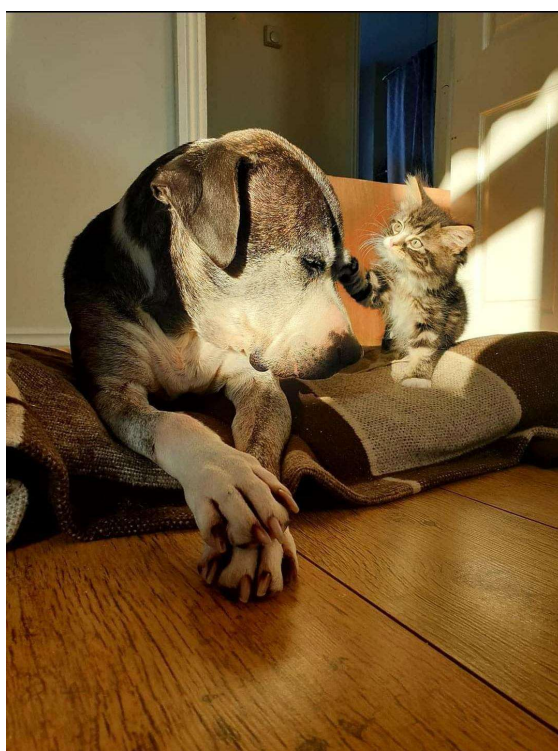




**RSPCA Kent-Isle of  
Thanet Branch**

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**

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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 £
<b>INCOME</b>					
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
<b>TOTAL INCOME</b>		<b>411,695</b>	<b>20,771</b>	<b>432,466</b>	<b>347,299</b>
<b>EXPENDITURE</b>					
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
<b>TOTAL EXPENDITURE</b>		<b>473,926</b>	<b>15,232</b>	<b>489,158</b>	<b>395,549</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(62,231)</b>	<b>5,539</b>	<b>(56,692)</b>	<b>(48,250)</b>
<b>OTHER RECOGNISED GAINS/LOSSES:</b>					
Gains/(losses) on revaluation of investments	7	-	2,148	2,148	(3,607)
		<b>(62,231)</b>	<b>7,687</b>	<b>(54,544)</b>	<b>(51,857)</b>
Transfers between funds	11			-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(62,231)</b>	<b>7,687</b>	<b>(54,544)</b>	<b>(51,857)</b>
Balance as at 1 January 2023		<b>189,727</b>	<b>647,348</b>	<b>837,075</b>	<b>888,932</b>
<b>BALANCE AT 31 DECEMBER 2023</b>		<b>127,496</b>	<b>655,035</b>	<b>782,531</b>	<b>837,075</b>

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

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

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### 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**

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**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 £
<b>a) Income from charitable activities</b>				
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>b) Donations, grants and legacies</b>				
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>
<b>c) Income from other trading activities</b>				
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>
<b>d) Investment Income</b>				
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 £
<b>a) Costs of raising funds</b>				
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>b) Expenditure on charitable activities</b>				
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**

<b>4 NET INCOME</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	<u>          </u>	<u>          </u>

<b>5 INFORMATION REGARDING EMPLOYEES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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)
	<u>          </u>	<u>          </u>
	205,020	182,806
	<u>          </u>	<u>          </u>

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

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Shops	5	5
Animal Centre	6	5
Management and administration	-	-
	<u>          </u>	<u>          </u>
	11	10
	<u>          </u>	<u>          </u>

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

<b>9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<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	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)
<b>Net assets as at 31 December 2023</b>	<u>129,267</u>	<u>-</u>	<u>653,264</u>	<u>782,531</u>

**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	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>	<u>189,727</u>	<u>-</u>	<u>647,348</u>	<u>837,075</u>

**11 MOVEMENT IN FUNDS**

	<b>As at 1 01 2023</b>	<b>Incoming resources</b>	<b>Outgoing resources/ Inv. gain</b>	<b>Transfers</b>	<b>As at 31 12 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

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**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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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.