



RSPCA Kent-Isle of Thanet Branch

Registered Charity No. 209365

ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 DECEMBER 2024



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

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

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

Bankers:

National Westminster Bank PLC Margate

Lloyds Bank PLC Ramsgate

CCLA Investment Management Ltd

Independent examiner:

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

Trustees:

The following trustees stood down during 2024:

Cathy Calcutt - resigned 29 October 2024

Tessa Loftus - resigned 14 June 2025

Mathew Beech - resigned 14 June 2025

The current trustees are as follows:

Clive Martin - Hon. Chair

Emma Fernando - Hon. Treasurer

Jonathan Fletcher - Hon. Secretary

Karen Parish

Candy Gregory

Paul Fuller

STRUCTURE, GOVERNANCE AND MANAGEMENT:

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

RISK MANAGEMENT

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

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

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

STRATEGIC AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and prevent or suppress cruelty to animals by all lawful means with particular reference to the area of The Branch, in accordance with the policies of the Society. Our Branch key strategic aims are:

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

Our key activities in line with our strategic aims are:

Welfare Aim

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

Prevention Aim

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

Advocacy Aim

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

Organisational Aim

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

Income Generation Aim

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

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

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

People Aim

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

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

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

Short term

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

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

Medium term

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

Long term

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

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Animal welfare results

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

Financial results and review

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

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

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

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

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

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

RESERVES POLICY

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

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

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

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

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

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

INVESTMENT POLICY

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

FUTURE DEVELOPMENTS

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

Signed:

Date: 24 June 2025

C Martin (Chair)

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Date : 24 June 2025

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

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

BALANCE SHEET
AS AT 31 DECEMBER 2024

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

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

C Martin - Chair

E Fernando - Treasurer

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

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and applicable accounting standards and follow the recommendations in the Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

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

b) Income

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

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

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

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

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

c) Expenditure

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

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

d) Tangible fixed assets

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

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

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

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

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

f) Fund accounting

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

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

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

g) Pensions

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

h) Operating leases

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

i) Significant judgements and estimates

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

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

2 INCOME

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

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

3 EXPENDITURE

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

Allocation of support costs

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

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

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

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

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

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

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

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

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

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

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

6 FIXED ASSETS

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

7 INVESTMENTS

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

All investments are held in the UK.

8 DEBTORS

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

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

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

10 ANALYSIS OF NET ASSETS BETWEEN FUND

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

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

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

11 MOVEMENT IN FUNDS

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

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

11 MOVEMENT IN FUNDS - Cont'd

RESTRICTED FUNDS

East Kent Animal Centre (EKAC)

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

Rabbit Village

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

Dog Facility

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

MOVEMENT IN FUNDS - PREVIOUS YEAR

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

RESTRICTED FUNDS - PREVIOUS YEAR

East Kent Animal Centre (EKAC)

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

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

11 RESTRICTED FUNDS - PREVIOUS YEAR - Cont'd

Rabbit Village

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

Dog Facility

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

12 FINANCIAL COMMITMENTS

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

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

13 TAXATION

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

14 RELATED PARTY TRANSACTIONS

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

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