

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE WELLS AND MAIDSTONE BRANCH

England & Wales · Charity number 210635

Details

Other names	RSPCA - TUNBRIDGE WELLS & MAIDSTONE BRANCH, RSPCA KENT - MID MAIDSTONE AND DISTRICT BRANCH, RSPCA KENT - TUNBRIDGE WELLS & MAIDSTONE BRANCH, RSPCA TUNBRIDGE WELLS AND MAIDSTONE BRANCH
Status	Registered
Legal form	Other
Registered	1962-09-22
Register	View on the Charity Commission register

Contact

Address	Headcorn Cattery Stones Green Maidstone Road Headcorn Ashford TN27 9RS
Phone	01622891222
Email	maidstonerspca@hotmail.co.uk
Website	www.rspca-tunbridgewellsandmaidstone.org.uk

Activities

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

Activities: Rehoming of unwanted cats and dogs, providing a clinic, neutering scheme and welfare vouchers for owners of animals who are in receipt of benefits

Classification

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

Geography

- **Area of benefit:** MID KENT, MAIDSTONE, TUNBRIDGE WELLS AND DISTRICT.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£121,646	£190,717	-	-
2024-12-31	£184,704	£165,998	-	-
2023-12-31	£138,051	£152,733	-	-
2022-12-31	£153,155	£182,486	-	-
2021-12-31	£140,844	£123,754	-	-
2020-12-31	£101,461	£120,468	-	-

Trustees

Name	Role	Appointed
Anthea Richardson		2026-06-18
Catherine McManus		2026-05-01
Gaynor Coney		2023-07-19
Lara Newton		2024-09-25
Leonie Clare Harrington		2025-01-28
Virginia Bevan		2025-11-07

Accounts

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
TUNBRIDGE WELLS AND MAIDSTONE BRANCH**

A CHARITABLE UN-INCORPORATED ASSOCIATION
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

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**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

Lara Newton
Léonie Harrington
Gaynor Coney
Jennifer Clifton
Daphne Harris

Charity Number

210635

Registered Office

Stones Green
Maidstone Road
Headcorn
TN27 9RS

Bankers

HSBC
High Street
Maidstone
Kent

Independent Examiner

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
ME7 2YY

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE WELLS AND MAIDSTONE BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The aim of the Branch is to promote the vision, mission and values of the National Society of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) by all lawful means and in accordance with the policies of the Society, with particular reference to the area covered by the Branch. The mission of the RSPCA is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

The trustees have reviewed the outcomes and achievements from our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, which can be illustrated as follows:

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

The Branch supports local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals. This includes pets whose owners suffer ill health, financial difficulties or pass away. The Branch also provides financing towards the veterinary costs of mistreated or abandoned animals. The Branch provides education, information and advice to members of the public, benefiting the public by promoting compassionate human sentiment towards animals.

The Branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable donation for the adoption of animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to re-home animals to those who could not afford them.

The Branch responds to local enquiries (both direct and via the RSPCA's national call centre) from the public about animals in the area covered by the Branch. The public benefits from knowing that we can intervene to assist animals in need.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on means tested benefits. Since the closure of the clinic, there has been an opportunity to work with the public from across the Branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support to pet owners who are unable to afford treatment for their pet, by contributing towards the cost of veterinary care. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is well documented. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely but being satisfied we are helping those that genuinely need our help. We offer this service to the local community.

The Branch provides subsidised neutering of animals belonging to people on means tested benefits. Aside from the

animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but the potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the Branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

The Branch provides volunteering opportunities for those who wish to support our work, including trusteeship, fundraising and animal care at the cattery and staffing our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we really value their contribution.

Our main activity to achieve these aims remains the operation of an animal re-homing programme through the cattery.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We would like to thank all the staff and volunteers at Headcorn Cattery for their hard work and dedication throughout this year.

This year we took in 181 cats. We rehomed a total of 183. We are also fostering a number of guinea pigs until a suitable home can be found for them.

Many of the animals we care for have been identified as the most at risk by the RSPCA Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation and may require additional funds spent on them for veterinary care and boarding. Some require several months of care before they are ready for rehoming.

We would also like to thank Mote Park Veterinary Surgery and other veterinary practices, which provide veterinary care for many of our animals. Through our welfare assistance scheme, the branch has helped 32 cats and 25 dogs to receive the veterinary treatment they needed so that they could stay with their owners. We have also neutered 53 cats and 31 dogs through our outreach programme. In addition, we were able to help several members of the public who contacted us for advice on animal welfare.

The Branch has an ongoing relationship with The Folly Wildlife Rescue Trust, a charity dedicated to the rescue, care and rehabilitation of injured, orphaned, sick and distressed wildlife. The Branch makes a contribution to this charity of £3,600 per year, which goes towards supporting them in their work and enables them to treat and provide specialist care to wildlife brought to them by the RSPCA Inspectorate and members of the public.

Within the terms of our governing document, the Branch supports regional schemes operating through our Regional Board. We also collaborate on animal welfare campaigns and have systems in place to enable the RSPCA Inspectorate to take sick or injured cats directly to our consulting vets for treatment. We then collect and bring them to the cattery for ongoing care until they are well enough for rehoming.

The RSPCA shop in Maidstone has once again been a huge source of financial support to the Branch. The Committee would like to thank Maria and Julie and all the volunteers at the shop for their hard work and dedication. The shop made £55,300. Well done to all.

This year two new trustees have been co-opted. We are still in the process of recruiting more members of the Committee to help us with our goals.

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £121,646 (2024: £184,704). Expenditure in the year amounted to £190,715 (2024: £172,682). In addition to this, the charity made a loss on investments of £9,863 (2024 Gain: £4,552).

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charity's investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2025 for £196,187 (2024: £206,050).

Reserves policy

It is the policy of the Branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. The charity relies heavily on donations and legacies to fund its animal welfare work in the area, including the running of the cattery. As both of these can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level. Free reserves at the year-end were £889,552, including the charity's tangible assets of £582,563.

Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

Key Expenditure

We completed the planned work to repair and upgrade the shop in Maidstone. This included the installation of cameras and the purchase of a new boiler. We have also had a significant increase in utilities during this period due to a national increase in fuel costs. Our electricity consumption is high as we have a 24-hour heating system in the cattery pens to keep the temperature constant and at a level which is conducive to the welfare of the cats, many of which are receiving medical treatment.

FUTURE PLANS

In the last year we have had two new Trustees join the branch. The committee is hoping to welcome new people over the next year, to build upon the existing skills and experience. This additional resource will enable us to broaden our reach and impact within the local community.

We are working to develop partnerships with other organisations to spread the vital messages around animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of five trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

When joining the committee, new trustees are able to access the RSPCA internet 'The Link' which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the Branch Rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer. The Branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a quarterly basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The Branch also has links with other organisations committed to the same objectives.

Risk management

The trustees actively review the risks, which the Branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud

- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

It is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch. Continued steps are being taken to address the issue of trustee and volunteer recruitment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Headcorn Cattery, Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

Trustees

Mrs D B Harris Chair
Mrs G Coney Secretary
Ms L Newton Treasurer
Mrs J Clifton

Léonie Harrington Vice Chair (appointed 28/01/2025)

Virginia Bevan (appointed 07/11/2025)

Independent Examiner

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

This report was approved by the trustees and signed on its behalf by:



Lara Newton
Treasurer

Date : **23 April 2026**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5) (b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 requirement 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.



Name: **Stephen Hill Partnership Limited**

Date: **22 April 2026**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	45,067.00	45,067.00	84,432.00
Charitable activities		-	-	6,925.00
Other trading activities	3	55,893.00	55,893.00	72,421.00
Investments	4	17,046.00	17,046.00	19,121.00
Other		3,640.00	3,640.00	1,805.00
Total		121,646.00	121,646.00	184,704.00
Expenditure on:				
Raising funds		46,596.00	46,596.00	39,539.00
Charitable activities		118,724.00	118,724.00	108,774.00
Other		25,397.00	25,397.00	24,369.00
Total		190,717.00	190,717.00	172,682.00
Net income/(expenditure)		(69,071.00)	(69,071.00)	12,022.00
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use		(9,863.00)	(9,863.00)	4,552.00
Net movement in funds		(78,934.00)	(78,934.00)	16,574.00
Reconciliation of funds:				
Total funds brought forward		968,486.00	968,486.00	951,912.00
Total funds carried forward		889,552.00	889,552.00	968,486.00

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE
WELLS AND MAIDSTONE BRANCH**

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	5	582,563.00	603,312.00
Total fixed assets		582,563.00	603,312.00
Current assets			
Debtors	7	4,439.00	4,176.00
Investments		196,187.00	206,050.00
Cash at bank and in hand		113,769.00	163,303.00
Total current assets		314,395.00	373,529.00
Creditors: amounts falling due within one year	8	7,406.00	8,355.00
Net current assets/(liabilities)		306,989.00	365,174.00
Total net assets		889,552.00	968,486.00
Funds of the Charity			
Unrestricted funds	9	889,552.00	968,486.00
Restricted funds	9	-	-
Endowment funds	9	-	-
Total funds		889,552.00	968,486.00

The financial statements were approved by the trustees on 23 April 2026 and signed on its behalf by:



Lara Newton
Treasurer

Date : **23 April 2026**

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS TUNBRIDGE WELLS AND MAIDSTONE BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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 Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Income from charitable activities

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost relate to the category.

1.4 Pensions

The Charity makes contributions to a defined contribution pension scheme. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.5 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.6 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.7 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Freehold Property	2.5		on cost
Computer Equipment	20		on reducing balance
Fixtures & Fittings	20		on reducing balance
Cattery	2		on cost
Motor Vehicles	20		on cost

1.8 Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	17,649.00	17,649.00	80,015.00
Gift Aid	23,776.00	23,776.00	4,228.00
Legacies	2,675.00	2,675.00	-
Membership subscriptions and sponsorships which are in substance donations	967.00	967.00	189.00
Total	45,067.00	45,067.00	84,432.00

3. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Events	592.00	592.00	764.00
Shop income	55,301.00	55,301.00	68,912.00
Sponsorship	-	-	2,745.00
Total	55,893.00	55,893.00	72,421.00

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Dividend income	7,366.00	7,366.00	10,202.00
Rental and leasing income	9,680.00	9,680.00	8,919.00
Total	17,046.00	17,046.00	19,121.00

5. Tangible Fixed Assets

	Freehold Land & Buildings	Other Land & Buildings	Motor Vehicles	Fixtures & Fittings	Computer Equipment
	£	£	£	£	£
5.1 Cost or valuation					
At 01 January 2025	141,947.00	741,530.00	20,732.00	11,039.00	524.00
Additions	-	-	-	-	1,048.00
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 December 2025	141,947.00	741,530.00	20,732.00	11,039.00	1,572.00

5.2 Depreciation and impairments

At 01 January 2025	65,810.00	233,364.00	3,110.00	9,920.00	256.00
Charge for the year	3,549.00	13,764.00	4,146.00	234.00	104.00
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers	-	-	-	-	-
At 31 December 2025	69,359.00	247,128.00	7,256.00	10,154.00	360.00

5.3 Net book value

At 01 January 2025	76,137.00	508,166.00	17,622.00	1,119.00	268.00
At 31 December 2025	72,588.00	494,402.00	13,476.00	885.00	1,212.00

6. Investments

The charities investment fund held £196,187 as at 31 December 2025 (2024: £206,050).

7. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Prepayments & accrued income	69.00	-
Other debtors	-	4,176.00
VAT control	4,370.00	-
Total	4,439.00	4,176.00

8. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025 £	Total funds 2024 £
Accruals and deferred income	4,408.00	6,239.00
Taxation and social security	2,998.00	2,116.00
Total	7,406.00	8,355.00

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Gains and losses £	Fund balances carried forward £
Unrestricted funds					
Total	968,486.00	121,646.00	190,717.00	(9,863.00)	889,552.00

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Gains and losses £	Fund balances carried forward £
Unrestricted funds					
Total	951,912.00	184,704.00	172,682.00	4,552.00	968,486.00

9.3 Designated funds

10. Average Number of Employees

	This year	Last year
Cattery and admin staff	6	6
Total	6	6

No employees received emoluments in excess of £60,000.

Average number of employees during this year : 6 and last year : 6

11. Related Party Disclosures

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £24,000. This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments, she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery. The open market rental value of this is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris, £1,650 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris, £16,368. This was her salary for working in the cattery.

12. Trustee' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 (2024: none).

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

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FOR THE YEAR ENDED 31 DECEMBER 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The aim of the Branch is to promote the vision, mission and values of the National Society of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) by all lawful means and in accordance with the policies of the Society, with particular reference to the area covered by the Branch. The mission of the RSPCA is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

The trustees have reviewed the outcomes and achievements from our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, which can be illustrated as follows:

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

The Branch supports local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals. This includes pets whose owners suffer ill health, financial difficulties or pass away. The Branch also provides financing towards the veterinary costs of mistreated or abandoned animals. The Branch provides education, information and advice to members of the public, benefiting the public by promoting compassionate human sentiment towards animals.

The Branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable donation for the adoption of animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home animals to those who could not afford them.

The Branch responds to local enquiries (both direct and via the RSPCA's national call centre) from the public about animals in the area covered by the Branch. The public benefits from knowing that we can intervene to assist animals in need.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on low incomes. Since the closure of the clinic, there has been an opportunity to work with the public from across the Branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support to pet owners who are unable to afford treatment for their pet, by contributing towards the cost of veterinary care. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is well documented. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely but being satisfied we are helping those that genuinely need our help. We offer this service to the local community, which is something we continually review.

The Branch provides subsidised neutering of animals belonging to people on low incomes. Aside from the animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but the potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the Branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

The Branch provides volunteering opportunities for those who wish to support our work, including trusteeship, fundraising and animal care at the cattery and staffing our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we are one of only a few charities whose charity shop is entirely managed and run by a team of volunteers, to a very high standard.

Our main activity to achieve these aims remains the operation of an animal re-homing programme through the cattery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We would like to thank all the staff and volunteers at Headcorn Cattery for their hard work and dedication throughout this year.

This year we took in 169 cats. We rehomed a total of 176 cats. We are also fostering a number of guinea pigs until a suitable home can be found for them.

Many of the animals we care for have been identified as the most at risk by the RSPCA Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation and may require additional funds spent on them for veterinary care and boarding. Some require several months of care before they are ready for rehoming. Our newsletter keeps our members and supporters up to date with some of these cases.

We would also like to thank Mote Park Veterinary Surgery and other veterinary practices, which provide veterinary care for many of our animals. Through our welfare assistance scheme, the branch has helped 40 cats and 47 dogs to receive the veterinary treatment they needed so that they could stay with their owners. We have also neutered 52 cats and 40 dogs through our outreach programme. In addition, we were able to help several members of the public who contacted us for advice on animal welfare.

The Branch has an ongoing relationship with The Folly Wildlife Rescue Trust, a charity dedicated to the rescue, care and rehabilitation of injured, orphaned, sick and distressed wildlife. The Branch makes a contribution to this charity of £3,600 per year, which goes towards supporting them in their work and enables them to treat and provide specialist care to wildlife brought to them by the RSPCA Inspectorate and members of the public.

Within the terms of our governing document, the Branch supports regional schemes operating through our Regional Board. We also collaborate on animal welfare campaigns and have systems in place to enable the RSPCA Inspectorate to take sick or injured cats directly to our consulting vets for treatment. We then collect and bring them to the cattery for ongoing care until they are well enough for rehoming.

The RSPCA shop in Maidstone has once again been a huge source of financial support to the Branch. The Committee would like to thank Tony and Sue and all the volunteers at the shop for their hard work and dedication. The shop made £68,912. Well done to all.

In February 2024, we were the recipients of a donation of £40,000 from the Postcode Community Trust. This money has been put towards the purchase of a new van for the cattery and a scheme to help members of the community neuter their cats.

This year two new trustees have been co-opted. We are still in the process of recruiting more members of the Committee to help us with our goals.

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £184,704 (2023 £138,051). Expenditure in the year amounted to £172,674 (2023: £160,896). In addition to this, the charity made a gain on investments of £4,552 (2023 Gain: £16,958).

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charities investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2024 for £206,050 (2023 £201,498).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Reserves policy

It is the policy of the Branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. The charity relies heavily on donations and legacies to fund its animal welfare work in the area, including the running of the cattery. As both of these can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level. Free reserves at the year-end were £968,486, including the charity's tangible assets of £603,312. Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

Key Expenditure

We completed the planned work to repair and upgrade the shop in Maidstone. This included the installation of cameras and the purchase of a new boiler. We have also had a significant increase in utilities during this period due to a national increase in fuel costs. Our electricity consumption is high as we have a 24-hour heating system in the cattery pens to keep the temperature constant and at a level which is conducive to the welfare of the cats, many of which are receiving medical treatment.

FUTURE PLANS

In the last year we have had two new Trustees join the branch. The committee is hoping to welcome new people over the next year, to build upon the existing skills and experience. This additional resource will enable us to broaden our reach and impact within the local community.

We are working to develop partnerships with other organisations to spread the vital messages around animal welfare. This is backed financially by the grant funding received from the Postcode Lottery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of seven trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

When joining the committee, new trustees are able to access the RSPCA internet "The Link" which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the Branch Rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer.

The Branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a bi-annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The Branch also has links with other organisations committed to the same objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks, which the Branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

It is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

Continued steps are being taken to address the issue of trustee and volunteer recruitment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Headcorn Cattery, Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Mrs D B Harris Chairman
Mrs P M Slinn
Mr R Slinn
Ms R Ingram (resigned 31.10.24)
Mrs G Coney Secretary
Miss J Richards (resigned 1.1.24)
Ms L Newton Treasurer (appointed 1.11.24)
Mrs J Clifton (appointed 25.9.24)

Functional Responsibilities

Homing co-ordinator	Mrs D Harris
Fundraising co-ordinator	Vacant
Box secretaries	Mrs P M Slinn
Voucher secretaries	Vacant
Facilities manager	Mr R Slinn
Managing Trustee - shop	Mr R Slinn
Managing Trustee - cattery	Ms L Newton

Independent Examiner

Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs D B Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 requirement 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.

Stephen Hill Partnership Limited

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Date:

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		84,432	42,272
Other trading activities	2	80,651	77,994
Investment income	3	19,121	17,785
Other income		500	-
Total		<u>184,704</u>	<u>138,051</u>
EXPENDITURE ON			
Raising funds		8	190
Charitable activities			
Prevention of cruelty to animals		<u>172,674</u>	<u>160,696</u>
Total		<u>172,682</u>	<u>160,886</u>
Net gains on investments		<u>4,552</u>	<u>16,958</u>
NET INCOME/(EXPENDITURE)		16,574	(5,877)
RECONCILIATION OF FUNDS			
Total funds brought forward		951,912	957,789
TOTAL FUNDS CARRIED FORWARD		<u><u>968,486</u></u>	<u><u>951,912</u></u>

The notes form part of these financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

BALANCE SHEET
31 DECEMBER 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	7	603,312	602,699
CURRENT ASSETS			
Debtors	8	4,178	3,864
Investments	9	206,050	201,498
Cash at bank and in hand		163,303	148,080
		373,531	353,442
CREDITORS			
Amounts falling due within one year	10	(8,357)	(4,229)
NET CURRENT ASSETS		365,174	349,213
TOTAL ASSETS LESS CURRENT LIABILITIES		968,486	951,912
NET ASSETS		968,486	951,912
FUNDS	11		
Unrestricted funds		968,486	951,912
TOTAL FUNDS		968,486	951,912

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Ms L Newton - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate, or if there is an indication of significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying value amount and are recognised in the income statement.

Depreciation is provided at the following annual rates.

Freehold Property	- 2.5% on cost
Computer Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Cattery	- Straight line over 50 years
Motor Van	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

1. ACCOUNTING POLICIES - continued**Government grants**

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognized as income over the period necessary to match them with the related costs, for which they are intended to compensate.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,069	1,363
Shop income	68,912	76,631
Sponsorships	2,745	-
Boarding income	6,925	-
	<u>80,651</u>	<u>77,994</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	8,919	8,490
Dividends received	10,202	6,444
Deposit account interest	-	2,851
	<u>19,121</u>	<u>17,785</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Cattery and admin staff	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	42,272
Other trading activities	77,994
Investment income	17,785
Total	<u>138,051</u>
EXPENDITURE ON	
Raising funds	190
Charitable activities	
Prevention of cruelty to animals	160,696
Total	<u>160,886</u>
Net gains on investments	<u>16,958</u>
NET INCOME/(EXPENDITURE)	(5,877)
RECONCILIATION OF FUNDS	
Total funds brought forward	957,789
TOTAL FUNDS CARRIED FORWARD	<u><u>951,912</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Fixtures and fittings £
COST			
At 1 January 2024	141,947	524	10,389
Additions	-	-	650
Disposals	-	-	-
	<u>141,947</u>	<u>524</u>	<u>11,039</u>
At 31 December 2024	141,947	524	11,039
DEPRECIATION			
At 1 January 2024	62,261	189	9,640
Charge for year	3,549	67	280
Eliminated on disposal	-	-	-
	<u>65,810</u>	<u>256</u>	<u>9,920</u>
At 31 December 2024	65,810	256	9,920
NET BOOK VALUE			
At 31 December 2024	<u>76,137</u>	<u>268</u>	<u>1,119</u>
At 31 December 2023	<u>79,686</u>	<u>335</u>	<u>749</u>

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

7. TANGIBLE FIXED ASSETS - continued

	Cattery £	Motor van £	Totals £
COST			
At 1 January 2024	741,530	6,610	901,000
Additions	-	20,732	21,382
Disposals	-	(6,610)	(6,610)
At 31 December 2024	741,530	20,732	915,772
DEPRECIATION			
At 1 January 2024	219,601	6,610	298,301
Charge for year	13,763	3,110	20,769
Eliminated on disposal	-	(6,610)	(6,610)
At 31 December 2024	233,364	3,110	312,460
NET BOOK VALUE			
At 31 December 2024	508,166	17,622	603,312
At 31 December 2023	521,929	-	602,699

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	4,178	3,864

9. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Charities investment fund	206,050	201,498

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	2,118	1,661
Other creditors	6,239	2,568
	8,357	4,229

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	888,485	16,574	905,059
Designated fund	63,427	-	63,427
	951,912	16,574	968,486
TOTAL FUNDS	951,912	16,574	968,486

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

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	184,704	(172,682)	4,552	16,574
TOTAL FUNDS	<u>184,704</u>	<u>(172,682)</u>	<u>4,552</u>	<u>16,574</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	926,977	(5,877)	921,100
Designated fund	30,812	-	30,812
	<u>957,789</u>	<u>(5,877)</u>	<u>951,912</u>
TOTAL FUNDS	<u>957,789</u>	<u>(5,877)</u>	<u>951,912</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	138,051	(160,886)	16,958	(5,877)
TOTAL FUNDS	<u>138,051</u>	<u>(160,886)</u>	<u>16,958</u>	<u>(5,877)</u>

12. RELATED PARTY DISCLOSURES

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £24,000 This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments and licensing conditions, she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery. The open market rental value is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris, £2,000 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris, £15,042 This was her salary for working in the cattery.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	80,204	38,726
Gift aid	4,228	3,546
	84,432	42,272
Other trading activities		
Fundraising events	2,069	1,363
Shop income	68,912	76,631
Sponsorships	2,745	-
Boarding income	6,925	-
	80,651	77,994
Investment income		
Rents received	8,919	8,490
Dividends received	10,202	6,444
Deposit account interest	-	2,851
	19,121	17,785
Other income		
Gain on sale of tangible fixed assets	500	-
Total incoming resources	184,704	138,051
EXPENDITURE		
Raising donations and legacies		
Fundraising and publicity	8	190
Charitable activities		
Cat shelter - cat food, staff and general	90,152	81,687
Veterinary fees	16,057	20,668
Wildlife rehabilitation	4,500	2,100
Waste disposal and cleaning	8,421	7,259
Rates and water	1,262	218
Insurance	657	1,307
Light and heat	16,702	16,972
Shop& manager house repairs	5,356	3,278
Motor expenses	1,726	1,661
Staff training	396	-
Depreciation of tangible fixed assets	20,769	17,583
	165,998	152,733
Support costs		

This page does not form part of the statutory financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2024 £	2023 £
Support costs		
Finance		
General expenses	5,260	6,008
Bank charges	77	81
	<u>5,337</u>	<u>6,089</u>
Governance costs		
Independent examiner's fee	1,339	1,874
	<u>1,339</u>	<u>1,874</u>
Total resources expended	<u>172,682</u>	<u>160,886</u>
Net income/(expenditure) before gains and losses	12,022	(22,835)
Other recognised losses and gains		
Unrecognised investment gains/ losses	4,552	16,958
	<u>4,552</u>	<u>16,958</u>
Net income/(expenditure)	<u><u>16,574</u></u>	<u><u>(5,877)</u></u>

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

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FOR THE YEAR ENDED 31 DECEMBER 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The aim of the Branch is to promote the vision, mission and values of the National Society of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) by all lawful means and in accordance with the policies of the Society, with particular reference to the area covered by the Branch. The mission of the RSPCA is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

The trustees have reviewed the outcomes and achievements from our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, which can be illustrated as follows:

- Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

- The Branch supports local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals. This includes pets whose owners suffer ill health, financial difficulties or pass away. The Branch also provides financing towards the veterinary costs of mistreated or abandoned animals. The Branch provides education, information and advice to members of the public, benefiting the public by promoting compassionate human sentiment towards animals.

- The Branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable donation for the adoption of animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home animals to those who could not afford them.

- The Branch responds to local enquiries (both direct and via the RSPCA's national call centre) from the public about animals in the area covered by the Branch. The public benefits from knowing that we can intervene to assist animals in need.

- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on low incomes. Since the closure of the clinic, there has been an opportunity to work with the public from across the Branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support to pet owners who are unable to afford treatment for their pet, by contributing towards the cost of veterinary care. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is well documented. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely but being satisfied we are helping those that genuinely need our help. We offer this service to the local community, which is something we continually review.

- The Branch provides subsidised neutering of animals belonging to people on low incomes. Aside from the animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but the potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the Branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

- The Branch provides volunteering opportunities for those who wish to support our work, including trusteeship, fundraising and animal care at the cattery and staffing our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we are one of only a few charities whose charity shop is entirely managed and run by a team of volunteers, to a very high standard.

Our main activity to achieve these aims remains the operation of an animal re-homing programme through the cattery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We would like to thank all the staff and volunteers at Headcorn Cattery for their hard work and dedication throughout this year.

We have been working at capacity for most of this year and this has enabled us to take in more animals at the cattery. We recruited some temporary staff over the busy summer period, one of whom has stayed with us to cover maternity leave. This year we took in 160 cats and 10 kittens were born at the cattery. We rehomed a total of 141 cats. We are also fostering a number of guinea pigs.

Many of the animals we care for have been identified as the most at risk by the RSPCA Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation and may require additional funds spent on them for veterinary care and boarding. Some require several months of care before they are ready for rehoming.

We would also like to thank Mote Park Veterinary Surgery and other veterinary practices, which provide veterinary care for many of our animals. We ensured that all cats we took in were neutered and chipped. Through our welfare assistance scheme, the branch has helped 43 cats and 40 dogs to receive the veterinary treatment they needed so that they could stay with their owners. We have also neutered 38 cats and 29 dogs through our outreach programme, plus 23 feral cats which were neutered and released. In addition, we were able to help several members of the public who contacted us for advice on animal welfare.

The Branch has an ongoing relationship with The Folly Wildlife Rescue Trust, a charity dedicated to the rescue, care and rehabilitation of injured, orphaned, sick and distressed wildlife. The Branch now makes a contribution to this charity of £3,000 per year, which goes towards supporting them in their work and enables them to treat and provide specialist care to wildlife brought to them by the RSPCA Inspectorate and members of the public.

Within the terms of our governing document, the Branch supports regional schemes operating through our Regional Board. We also collaborate on animal welfare campaigns and have systems in place to enable the RSPCA Inspectorate to take sick or injured cats directly to our consulting vets for treatment. We then collect and bring them to the cattery for ongoing care until they are well enough for rehoming.

The RSPCA shop in Maidstone has once again been a huge source of financial support to the Branch. The Committee would like to thank Tony and Sue and all the volunteers at the shop for their hard work and dedication. The shop made £76,631. Well done to all.

We have been extremely lucky with financial donations throughout the year from our fantastic supporters. We have also received donations of food, toys and treats via social media and our Amazon Wishlist. These are all gratefully received by both the animals and staff who enjoy sharing out the treats!

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £138,188 (2022: £153,155). Expenditure in the year amounted to £160,264 (2022: £182,486). In addition to this, the charity made a gain on investments of £16,958 (2022 Loss: £24,282).

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charity's investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2023 for £201,498 (2022 £184,541).

Reserves policy

It is the policy of the Branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. The charity relies heavily on donations and legacies to fund its animal welfare work in the area, including the running of the cattery. As both of these can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level. Free reserves at the year-end were £952,671, including the charity's tangible assets of £602,699. Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Key Expenditure

We have continued to incur increased fuel costs during this period due to a national increase in fuel costs. Our electricity consumption is high as we have a 24-hour heating system in the cattery pens to keep the temperature constant and at a level which is conducive to the welfare of the cats, many of which are receiving medical treatment.

FUTURE PLANS

We had two new members join the Committee this year hope we will continue to attract more trustees. We have started to raise our profile locally and for the first time in several years, staff ran a successful stall at the Headcorn May Fair. Our major work in repairing our premises has been completed but we will of course continue to maintain them and conduct any further work as necessary. For 2024, we have been fortunate to receive funds raised by players of the People's Postcode Lottery and awarded by the Postcode Community Trust. We are still considering the best way to use these funds but an increase in funding will enable us to expand on the assistance we can provide to members of the public for help with veterinary costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of seven trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

When joining the committee, new trustees are able to access the RSPCA internet "The Link" which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the Branch Rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer.

The Branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a bi-annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The Branch also has links with other organisations committed to the same objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks, which the Branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

It is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

Continued steps are being taken to address the issue of trustee and volunteer recruitment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Headcorn Cattery, Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Mrs D B Harris Chairman
Mrs C Jacques Secretary (resigned 19.7.23)
Mrs P M Slinn
Mr R Slinn
Ms R Ingram Treasurer
Mrs G Coney Secretary (appointed 19.7.23)
Miss J Richards (appointed 19.7.23)

Functional Responsibilities

Homing co-ordinator	Mrs D Harris
Fundraising co-ordinator	Vacant
Box secretaries	Mrs P M Slinn
Voucher secretaries	Vacant
Facilities manager	Mr R Slinn
Managing Trustee - shop	Mr R Slinn
Managing Trustee - cattery	Miss R Ingram

Independent Examiner

Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs D B Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 requirement 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.

Stephen Hill Partnership Limited

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Date:

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		42,272	73,614
Other trading activities	2	77,994	64,801
Investment income	3	17,785	14,740
Total		<u>138,051</u>	<u>153,155</u>
 EXPENDITURE ON			
Raising funds		190	415
Charitable activities			
Prevention of cruelty to animals		160,696	182,071
Total		<u>160,886</u>	<u>182,486</u>
 Net gains/(losses) on investments		<u>16,958</u>	<u>(24,282)</u>
 NET INCOME/(EXPENDITURE)		<u>(5,877)</u>	<u>(53,613)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		957,789	1,011,402
 TOTAL FUNDS CARRIED FORWARD		<u><u>951,912</u></u>	<u><u>957,789</u></u>

The notes form part of these financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

BALANCE SHEET
31 DECEMBER 2023

		2023 Unrestricted funds £	2022 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	602,699	619,589
CURRENT ASSETS			
Debtors	8	3,864	3,483
Investments	9	201,498	184,541
Prepayments and accrued income		-	650
Cash at bank and in hand		148,080	153,051
		<u>353,442</u>	<u>341,725</u>
CREDITORS			
Amounts falling due within one year	10	(4,229)	(3,525)
NET CURRENT ASSETS		<u>349,213</u>	<u>338,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		951,912	957,789
NET ASSETS		<u>951,912</u>	<u>957,789</u>
FUNDS	11		
Unrestricted funds		<u>951,912</u>	<u>957,789</u>
TOTAL FUNDS		<u>951,912</u>	<u>957,789</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Ms R Ingram - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate, or if there is an indication of significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying value amount and are recognised in the income statement.

Depreciation is provided at the following annual rates.

Freehold Property	- 2.5% on cost
Computer Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Cattery	- Straight line over 50 years
Motor Van	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued**Government grants**

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognized as income over the period necessary to match them with the related costs, for which they are intended to compensate.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,363	573
Shop income	76,631	64,228
	<u>77,994</u>	<u>64,801</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	8,490	8,400
Dividends received	6,444	5,510
Deposit account interest	2,851	830
	<u>17,785</u>	<u>14,740</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	5	5
Cattery and admin staff	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	73,614
Other trading activities	64,801
Investment income	14,740
Total	<u>153,155</u>
EXPENDITURE ON	
Raising funds	415
Charitable activities	
Prevention of cruelty to animals	182,071
Total	<u>182,486</u>
Net gains/(losses) on investments	<u>(24,282)</u>
NET INCOME/(EXPENDITURE)	<u>(53,613)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	1,011,402
TOTAL FUNDS CARRIED FORWARD	<u><u>957,789</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Fixtures and fittings £
COST			
At 1 January 2023	141,947	524	9,696
Additions	-	-	693
At 31 December 2023	<u>141,947</u>	<u>524</u>	<u>10,389</u>
DEPRECIATION			
At 1 January 2023	58,712	105	9,453
Charge for year	3,549	84	187
At 31 December 2023	<u>62,261</u>	<u>189</u>	<u>9,640</u>
NET BOOK VALUE			
At 31 December 2023	<u>79,686</u>	<u>335</u>	<u>749</u>
At 31 December 2022	<u>83,235</u>	<u>419</u>	<u>243</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. TANGIBLE FIXED ASSETS - continued

	Cattery £	Motor van £	Totals £
COST			
At 1 January 2023	741,530	6,610	900,307
Additions	-	-	693
At 31 December 2023	741,530	6,610	901,000
DEPRECIATION			
At 1 January 2023	205,838	6,610	280,718
Charge for year	13,763	-	17,583
At 31 December 2023	219,601	6,610	298,301
NET BOOK VALUE			
At 31 December 2023	521,929	-	602,699
At 31 December 2022	535,692	-	619,589

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	3,864	3,483

9. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Charities investment fund	201,498	184,541

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	1,661	1,578
Other creditors	2,568	1,947
	4,229	3,525

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	926,977	(5,877)	921,100
Designated fund	30,812	-	30,812
	957,789	(5,877)	951,912
TOTAL FUNDS	957,789	(5,877)	951,912

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	138,051	(160,886)	16,958	(5,877)
TOTAL FUNDS	<u>138,051</u>	<u>(160,886)</u>	<u>16,958</u>	<u>(5,877)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	987,237	(53,613)	(6,647)	926,977
Designated fund	24,165	-	6,647	30,812
	<u>1,011,402</u>	<u>(53,613)</u>	<u>-</u>	<u>957,789</u>
TOTAL FUNDS	<u>1,011,402</u>	<u>(53,613)</u>	<u>-</u>	<u>957,789</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	153,155	(182,486)	(24,282)	(53,613)
TOTAL FUNDS	<u>153,155</u>	<u>(182,486)</u>	<u>(24,282)</u>	<u>(53,613)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	987,237	(59,490)	(6,647)	921,100
Designated fund	24,165	-	6,647	30,812
	<u>1,011,402</u>	<u>(59,490)</u>	<u>-</u>	<u>951,912</u>
TOTAL FUNDS	<u>1,011,402</u>	<u>(59,490)</u>	<u>-</u>	<u>951,912</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	291,206	(343,372)	(7,324)	(59,490)
TOTAL FUNDS	<u>291,206</u>	<u>(343,372)</u>	<u>(7,324)</u>	<u>(59,490)</u>

12. RELATED PARTY DISCLOSURES

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £24,000 This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments and licensing conditions, she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery. The open market rental value is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris, £2,950 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris, £13,058 This was her salary for working in the cattery.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,726	38,270
Gift aid	3,546	1
Legacies	-	35,343
	42,272	73,614
Other trading activities		
Fundraising events	1,363	573
Shop income	76,631	64,228
	77,994	64,801
Investment income		
Rents received	8,490	8,400
Dividends received	6,444	5,510
Deposit account interest	2,851	830
	17,785	14,740
Total incoming resources		
	138,051	153,155
EXPENDITURE		
Raising donations and legacies		
Fundraising and publicity	190	415
Charitable activities		
Cat shelter - cat food, staff and general	81,687	65,230
Veterinary fees	20,668	14,549
Wildlife rehabilitation	2,100	2,400
Waste disposal and cleaning	7,259	5,618
Rates and water	218	589
Insurance	1,307	1,880
Light and heat	16,972	22,574
Shop& manager house repairs	3,278	43,227
Motor expenses	1,661	1,315
Freehold property	3,549	3,549
Fixtures and fittings	187	61
Cattery	13,763	13,763
Computer equipment	84	105
	152,733	174,860
Support costs		
Finance		
General expenses	6,008	5,454
Carried forward	6,008	5,454

This page does not form part of the statutory financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2023 £	2022 £
Finance		
Brought forward	6,008	5,454
Bank charges	81	100
	<u>6,089</u>	<u>5,554</u>
Governance costs		
Independent examiner's fee	1,874	1,657
	<u>160,886</u>	<u>182,486</u>
Total resources expended		
Net expenditure before gains and losses	(22,835)	(29,331)
Other recognised losses and gains		
Unrecognised investment gains/ losses	16,958	(24,282)
	<u>(5,877)</u>	<u>(53,613)</u>
Net expenditure		

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

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FOR THE YEAR ENDED 31 DECEMBER 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The aim of the Branch is to promote the vision, mission and values of the National Society of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) by all lawful means and in accordance with the policies of the Society, with particular reference to the area covered by the Branch. The mission of the RSPCA is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

The trustees have reviewed the outcomes and achievements from our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, which can be illustrated as follows:

- Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

- The Branch supports local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals. This includes pets whose owners suffer ill health, financial difficulties or pass away. The Branch also provides financing towards the veterinary costs of mistreated or abandoned animals. The Branch provides education, information and advice to members of the public, benefiting the public by promoting compassionate human sentiment towards animals.

- The Branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable donation for the adoption of animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home animals to those who could not afford them.

- The Branch responds to local enquiries (both direct and via the RSPCA's national call centre) from the public about animals in the area covered by the Branch. The public benefits from knowing that we can intervene to assist animals in need.

- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on low incomes. Since the closure of the clinic, there has been an opportunity to work with the public from across the Branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support to pet owners who are unable to afford treatment for their pet, by contributing towards the cost of veterinary care. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is well documented. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely but being satisfied we are helping those that genuinely need our help. We offer this service to the local community, which is something we continually review.

- The Branch provides subsidised neutering of animals belonging to people on low incomes. Aside from the animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but the potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the Branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

- The Branch provides volunteering opportunities for those who wish to support our work, including trusteeship, fundraising and animal care at the cattery and staffing our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we are one of only a few charities whose charity shop is entirely managed and run by a team of volunteers, to a very high standard.

Our main activity to achieve these aims remains the operation of an animal re-homing programme through the cattery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We would like to thank all the staff and volunteers at Headcorn Cattery for their hard work and dedication throughout this year.

Following a difficult period when we had to work under Government Covid restrictions, this year we have started to get back to normal. A long-term member of staff retired and although this did impact on our ability to take in more animals for a short period of time, we recruited a new member of staff and have been able to increase our intake of animals. This year we took in 86 cats and 12 kittens were born at the cattery. We rehomed a total of 72 cats. We are also fostering a number of guinea pigs until a suitable home can be found for them.

Many of the animals we care for have been identified as the most at risk by the RSPCA Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation and may require additional funds spent on them for veterinary care and boarding. Some require several months of care before they are ready for rehoming. Our newsletter keeps our members and supporters up to date with some of these cases.

We would also like to thank Mote Park Veterinary Surgery and other veterinary practices, which provides veterinary care for many of our animals. Through our welfare assistance scheme, the branch has helped 26 cats, 26 dogs and 2 rabbits to receive the veterinary treatment they needed so that they could stay with their owners. We have also neutered 26 cats, 16 dogs and 2 rabbits through our outreach programme. In addition, we were able to help several members of the public who contacted us for advice on animal welfare.

The Branch has an ongoing relationship with The Folly Wildlife Rescue Trust, a charity dedicated to the rescue, care and rehabilitation of injured, orphaned, sick and distressed wildlife. The Branch makes a contribution to this charity of £2,400 per year, which goes towards supporting them in their work and enables them to treat and provide specialist care to wildlife brought to them by the RSPCA Inspectorate and members of the public.

Within the terms of our governing document, the Branch supports regional schemes operating through our Regional Board. We also collaborate on animal welfare campaigns and have systems in place to enable the RSPCA Inspectorate to take sick or injured cats directly to our consulting vets for treatment. We then collect and bring them to the cattery for ongoing care until they are well enough for rehoming.

The RSPCA shop in Maidstone has once again been a huge source of financial support to the Branch. The Committee would like to thank Tony and Sue and all the volunteers at the shop for their hard work and dedication. The shop made £64,228. Well done to all.

We have been extremely lucky with financial donations throughout the year from our fantastic supporters. We have also received donations of food, toys and treats via social media and our Amazon Wishlist. These are all gratefully received by both the animals and staff who enjoy sharing out the treats!

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £153,155 (2021: £140,844) including legacies of £35,343 (2021: £26,500). Expenditure in the year amounted to £177,951 (2021: £123,754). In addition to this, the charity made a loss on investments of £24,282 (2021 Profit: £26,305).

Key expenditure

We completed the planned work to repair and upgrade the kitchen in the Headcorn cattery manager's property. We have also had a significant increase in fuel costs during this period due to our fixed contract with utility companies coming to an end and a national increase in fuel costs. Our electricity consumption is high as we have a 24-hour heating system in the cattery pens to keep the temperature constant and at a level which is conducive to the welfare of the cats, many of which are receiving medical treatment.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charities investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2022 for £184,541 (2021 £208,823).

Reserves policy

It is the policy of the Branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. The charity relies heavily on donations and legacies to fund its animal welfare work in the area, including the running of the cattery. As both of these can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level. Free reserves at the year-end were £957,789, including the charity's tangible assets of £619,589. Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

FUTURE PLANS

In recent years, we have had difficulty in finding new trustees but we are hoping to see changes this year with new Committee members joining us. This will enable us to increase our presence in the area covered by our Branch. This would include looking into further fundraising opportunities and also expanding on our work to increase education around animal welfare. Our major work in repairing our premises has been completed but we will of course continue to maintain them and conduct any further work as necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of seven trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

When joining the committee, new trustees are able to access the RSPCA internet "The Link" which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the Branch Rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer.

The Branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a bi-annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The Branch also has links with other organisations committed to the same objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks, which the Branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

It is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

Continued steps are being taken to address the issue of trustee and volunteer recruitment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Headcorn Cattery, Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

Mrs D B Harris Chairman
Mrs C Jacques Secretary
Mrs P M Slinn
Mr R Slinn
Mrs J K Clifton (resigned 31.12.22)
Mrs L Chubb (resigned 31.12.22)
Ms R Ingram Treasurer

Functional Responsibilities

Homing co-ordinator	Mrs D Harris
Fundraising co-ordinator	Mrs C Jacques
Box secretaries	Mrs P M Slinn
Voucher secretaries	Vacant
Facilities manager	Mr R Slinn
Managing Trustee - shop	Mr R Slinn
Managing Trustee - cattery	Miss R Ingram

Independent Examiner

Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

Approved by order of the board of trustees on 14 June 2023 and signed on its behalf by:

Mrs D B Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those 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 requirement 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.

Stephen Hill Partnership Limited

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

14 June 2023

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		73,614	68,477
Other trading activities	2	64,801	60,088
Investment income	3	14,740	12,279
Total		<u>153,155</u>	<u>140,844</u>
EXPENDITURE ON			
Raising funds		415	119
Charitable activities			
Prevention of cruelty to animals		182,071	123,635
Total		<u>182,486</u>	<u>123,754</u>
Net gains/(losses) on investments		<u>(24,282)</u>	<u>26,305</u>
NET INCOME/(EXPENDITURE)		(53,613)	43,395
RECONCILIATION OF FUNDS			
Total funds brought forward		1,011,402	968,007
TOTAL FUNDS CARRIED FORWARD		<u><u>957,789</u></u>	<u><u>1,011,402</u></u>

The notes form part of these financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

BALANCE SHEET
31 DECEMBER 2022

		2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	619,589	636,400
CURRENT ASSETS			
Debtors	8	3,483	3,277
Investments	9	184,541	208,823
Prepayments and accrued income		650	-
Cash at bank and in hand		153,051	164,847
		341,725	376,947
CREDITORS			
Amounts falling due within one year	10	(3,525)	(1,945)
NET CURRENT ASSETS		338,200	375,002
TOTAL ASSETS LESS CURRENT LIABILITIES		957,789	1,011,402
NET ASSETS		957,789	1,011,402
FUNDS	11		
Unrestricted funds		957,789	1,011,402
TOTAL FUNDS		957,789	1,011,402

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2023 and were signed on its behalf by:

Ms R Ingram - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Computer equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Cattery	- Straight line over 50 years
Motor van	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognized as income over the period necessary to match them with the related costs, for which they are intended to compensate.

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	573	84
Shop income	64,228	60,004
	<u>64,801</u>	<u>60,088</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	8,400	6,882
Dividends received	6,312	5,387
Deposit account interest	28	10
	<u>14,740</u>	<u>12,279</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
	5	6
Cattery and admin staff	<u>5</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	68,477
Other trading activities	60,088
Investment income	12,279
Total	<u>140,844</u>
EXPENDITURE ON	
Raising funds	119
Charitable activities	
Prevention of cruelty to animals	123,635
Total	<u>123,754</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
	<u> </u>
Net gains on investments	<u>26,305</u>
NET INCOME	43,395
 RECONCILIATION OF FUNDS	
Total funds brought forward	968,007
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,011,402</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Fixtures and fittings £
COST			
At 1 January 2022	141,947	-	9,554
Additions	<u>-</u>	<u>524</u>	<u>142</u>
At 31 December 2022	<u>141,947</u>	<u>524</u>	<u>9,696</u>
 DEPRECIATION			
At 1 January 2022	55,163	-	9,393
Charge for year	<u>3,549</u>	<u>105</u>	<u>60</u>
At 31 December 2022	<u>58,712</u>	<u>105</u>	<u>9,453</u>
 NET BOOK VALUE			
At 31 December 2022	<u>83,235</u>	<u>419</u>	<u>243</u>
At 31 December 2021	<u><u>86,784</u></u>	<u><u>-</u></u>	<u><u>161</u></u>

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

7. TANGIBLE FIXED ASSETS - continued

	Cattery £	Motor van £	Totals £
COST			
At 1 January 2022	741,530	6,610	899,641
Additions	-	-	666
At 31 December 2022	741,530	6,610	900,307
DEPRECIATION			
At 1 January 2022	192,075	6,610	263,241
Charge for year	13,763	-	17,477
At 31 December 2022	205,838	6,610	280,718
NET BOOK VALUE			
At 31 December 2022	535,692	-	619,589
At 31 December 2021	549,455	-	636,400

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	3,483	3,277

9. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Charities investment fund	184,541	208,823

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	1,578	-
Other creditors	1,947	1,945
	3,525	1,945

11. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	987,237	(53,613)	(6,647)	926,977
Designated fund	24,165	-	6,647	30,812
	1,011,402	(53,613)	-	957,789
TOTAL FUNDS	1,011,402	(53,613)	-	957,789

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	153,155	(182,486)	(24,282)	(53,613)
TOTAL FUNDS	<u>153,155</u>	<u>(182,486)</u>	<u>(24,282)</u>	<u>(53,613)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	943,842	43,395	987,237
Designated fund	24,165	-	24,165
	<u>968,007</u>	<u>43,395</u>	<u>1,011,402</u>
TOTAL FUNDS	<u>968,007</u>	<u>43,395</u>	<u>1,011,402</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	140,844	(123,754)	26,305	43,395
TOTAL FUNDS	<u>140,844</u>	<u>(123,754)</u>	<u>26,305</u>	<u>43,395</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	943,842	(10,218)	(6,647)	926,977
Designated fund	24,165	-	6,647	30,812
	<u>968,007</u>	<u>(10,218)</u>	<u>-</u>	<u>957,789</u>
TOTAL FUNDS	<u>968,007</u>	<u>(10,218)</u>	<u>-</u>	<u>957,789</u>

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

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	293,999	(306,240)	2,023	(10,218)
TOTAL FUNDS	<u>293,999</u>	<u>(306,240)</u>	<u>2,023</u>	<u>(10,218)</u>

12. RELATED PARTY DISCLOSURES

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £22,969. This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments and licensing conditions, she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery, which is also used as an office space for the branch. The open market rental value is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris, £2,900 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris, £9,236.11. This was her salary for working in the cattery.

The charity receives an annual grant from the national RSPCA, which in 2021 amounted to £22,420.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,270	37,806
Gift aid	1	3,393
Legacies	35,343	26,500
Subscriptions	-	778
	73,614	68,477
Other trading activities		
Fundraising events	573	84
Shop income	64,228	60,004
	64,801	60,088
Investment income		
Rents received	8,400	6,882
Dividends received	6,312	5,387
Deposit account interest	28	10
	14,740	12,279
Total incoming resources		
	153,155	140,844
EXPENDITURE		
Raising donations and legacies		
Fundraising and publicity	415	119
Charitable activities		
Cat shelter - cat food, staff and general	65,230	52,211
Veterinary fees	14,549	13,980
Wildlife rehabilitation	2,400	2,400
Waste disposal and cleaning	5,618	3,548
Rates and water	589	616
Insurance	1,880	298
Light and heat	22,574	2,033
Shop& manager house repairs	43,227	10,799
Motor expenses	1,315	604
Cattery repairs	-	12,369
Freehold property	3,549	3,549
Fixtures and fittings	61	40
Cattery	13,763	13,763
Computer equipment	105	-
	174,860	116,210
Support costs		

This page does not form part of the statutory financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2022 £	2021 £
Support costs		
Finance		
General expenses	5,454	5,786
Bank charges	100	169
	<u>5,554</u>	<u>5,955</u>
Governance costs		
Independent examiner's fee	1,657	1,470
	<u>182,486</u>	<u>123,754</u>
Total resources expended		
Net (expenditure)/income before gains and losses	(29,331)	17,090
Other recognised losses and gains		
Unrecognised investment gains/ losses	(24,282)	26,305
	<u>(53,613)</u>	<u>43,395</u>
Net (expenditure)/income		

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2021

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RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The aim of the Branch is to promote the vision, mission and values of the National Society for the Prevention of Cruelty to Animals (RSPCA) by all lawful means and in accordance with the policies of the Society, with particular reference to the area covered by the Branch. The mission of the RSPCA is to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect.

The trustees have reviewed the outcomes and achievements from our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, which can be illustrated as follows:

- Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

- The Branch supports local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals. This includes pets whose owners suffer ill health, financial difficulties or pass away. The Branch also provides financing towards the veterinary costs of mistreated or abandoned animals. The Branch provides education, information and advice to members of the public, benefiting the public by promoting compassionate human sentiment towards animals.

- The Branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable donation for the adoption of animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home animals to those who could not afford them.

- The Branch responds to local enquiries (both direct and via the RSPCA's national call centre) from the public about animals in the area covered by the Branch. The public benefits from knowing that we can intervene to assist animals in need.

- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on low incomes. Since the closure of the clinic, there has been an opportunity to work with the public from across the Branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support to pet owners who are unable to afford treatment for their pet, by contributing towards the cost of veterinary care. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is well documented. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely but being satisfied we are helping those that genuinely need our help. We offer this service to the local community, which is something we continually review.

- The Branch provides subsidised neutering of animals belonging to people on low incomes. Aside from the animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but the potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the Branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

- The Branch provides volunteering opportunities for those who wish to support our work, including trusteeship, fundraising and animal care at the cattery and staffing our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we are one of only a few charities whose charity shop is entirely managed and run by a team of volunteers, to a very high standard.

Our main activity to achieve these aims remains the operation of an animal re-homing programme through the cattery.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

We would like to thank all the staff and volunteers at Headcorn Cattery for their hard work and dedication throughout what has been a difficult year.

During this year we have had to work under Government Covid restrictions for part of the year, which has meant that we could not have public viewings as normal. This impacted on the number of cats we could rehome and it also meant that we received fewer cats from the RSPCA Inspectorate, who were not able to enter premises while restrictions were in place. Even under these conditions, we took in 49 cats and 19 kittens were born at the cattery. We rehomed a total of 63 cats. We also took in 4 guinea pigs, which are being fostered until a suitable home can be found for them.

Many of the animals we care for have been identified as the most at risk by the RSPCA Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation and may require additional funds spent on them for veterinary care and boarding. Some require several months of care before they are ready for rehoming. Our newsletter keeps our members and supporters up to date with some of these cases.

We would also like to thank Mote Park Veterinary Surgery, which provides veterinary care for many of our animals. Through our welfare assistance scheme, the branch has helped 14 cats and 6 dogs to receive the veterinary treatment they needed so that they could stay with their owners. We have also neutered 2 cats and 2 dogs through our outreach programme. In addition, we were able to help several members of the public who contacted us for advice on animal welfare.

The Branch has an ongoing relationship with The Folly Wildlife Rescue Trust, a charity dedicated to the rescue, care and rehabilitation of injured, orphaned, sick and distressed wildlife. The Branch makes a contribution to this charity of £2,400 per year, which goes towards supporting them in their work and enables them to treat and provide specialist care to wildlife brought to them by the RSPCA Inspectorate and members of the public.

Within the terms of our governing document, the Branch supports regional schemes operating through our Regional Board. We also collaborate on animal welfare campaigns and have systems in place to enable the RSPCA Inspectorate to take sick or injured cats to directly to our consulting vets for treatment. We then collect and bring them the cattery for ongoing care until they are well enough for rehoming.

The RSPCA shop in Maidstone has once again been a huge source of financial support to the Branch. The Committee would like to thank Tony and Sue and all the volunteers at the shop for their hard work and dedication during these difficult times. Despite the restrictions this year around the opening of retail premises, the shop made £60,004. Well done to all.

We have been extremely lucky with financial donations throughout the year from our fantastic supporters. We have also received donations of food, toys and treats via social media and our Amazon Wishlist. These are all gratefully received by both the animals and staff who enjoy sharing out the treats!

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £140,844 (2020: £101,461) including legacies of £26,500 (2020: £500). Expenditure in the year amounted to £123,754 (2020: £120,468). In addition to this, the charity made gains on investments of £26,305 (2020: £11,018).

Key expenditure

Work has been carried out this year to repair two of our cattery buildings, which enhances the working conditions of the staff at the cattery. We have also completed work to redecorate and maintain the shop.

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charities investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2021 for £208,823 (2020 £182,518).

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

It is the policy of the Branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. The charity relies heavily on donations and legacies to fund its animal welfare work in the area, including the running of the cattery. As both of these can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level. Free reserves at the year-end were £1,011,402, including the charity's tangible assets of £636,400. Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

FUTURE PLANS

In the next financial year, the Branch will be undertaking work at the Headcorn cattery manager's property to repair and upgrade the kitchen. The trustees are also looking into fundraising opportunities now that Covid restrictions have been lifted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of seven trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

When joining the committee, new trustees are able to access the RSPCA internet "The Link" which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the Branch Rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer.

The Branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a bi-annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The Branch also has links with other organisations committed to the same objectives.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks, which the Branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch faces and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

It is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

Continued steps are being taken to address the issue of trustee and volunteer recruitment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

Mrs D B Harris Chairman
Mrs C Jacques Secretary
Mrs P M Slinn
Mr R Slinn
Mrs J K Clifton
Miss D Mannerings (resigned 12.8.21)
Mrs L Chubb
Ms R Ingram Treasurer (appointed 28.9.21)

Functional Responsibilities

Homing co-ordinator	Mrs D Harris
Fundraising co-ordinator	Mrs C Jacques
Box secretaries	Mrs P M Slinn
Voucher secretaries	Mrs J Cheeseman
Facilities manager	Mr R Slinn
Managing Trustee - shop	Mr R Slinn
Managing Trustee - cattery	Mrs R Ingram (appointed 12/08/2021)

Independent Examiner

Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

Approved by order of the board of trustees on 6 June 2022 and signed on its behalf by:

Mrs D B Harris

Mrs D B Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

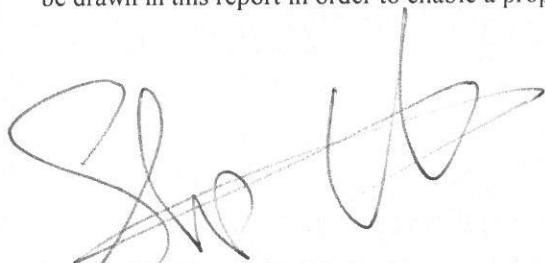
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those 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 requirement 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.



Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

6 June 2022

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		68,477	36,384
Other trading activities	2	60,088	43,512
Investment income	3	12,279	11,565
Other income		-	10,000
Total		<u>140,844</u>	<u>101,461</u>
 EXPENDITURE ON			
Raising funds		119	205
Charitable activities			
Prevention of cruelty to animals		123,635	120,263
Total		<u>123,754</u>	<u>120,468</u>
Net gains on investments		<u>26,305</u>	<u>11,018</u>
NET INCOME/(EXPENDITURE)		<u>43,395</u>	<u>(7,989)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		968,007	975,996
TOTAL FUNDS CARRIED FORWARD		<u><u>1,011,402</u></u>	<u><u>968,007</u></u>

The notes form part of these financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	636,400	653,753
CURRENT ASSETS			
Debtors	8	3,277	2,646
Investments	9	208,823	182,518
Cash at bank and in hand		164,847	131,036
		<u>376,947</u>	<u>316,200</u>
CREDITORS			
Amounts falling due within one year	10	(1,945)	(1,946)
		<u>375,002</u>	<u>314,254</u>
NET CURRENT ASSETS			
		<u>375,002</u>	<u>314,254</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,011,402	968,007
NET ASSETS		<u>1,011,402</u>	<u>968,007</u>
FUNDS	11		
Unrestricted funds		1,011,402	968,007
TOTAL FUNDS		<u>1,011,402</u>	<u>968,007</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 June 2022 and were signed on its behalf by:



Ms R Ingram - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Fixtures and fittings	- 20% on reducing balance
Cattery	- Straight line over 50 years
Motor van	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognized as income over the period necessary to match them with the related costs, for which they are intended to compensate.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	84	-
Shop income	60,004	43,512
	<u>60,088</u>	<u>43,512</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	6,882	6,059
Dividends received	5,387	5,265
Deposit account interest	10	241
	<u>12,279</u>	<u>11,565</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
	6	7
Cattery and admin staff	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,384
Other trading activities	43,512
Investment income	11,565
Other income	10,000
Total	<u>101,461</u>
EXPENDITURE ON	
Raising funds	205
Charitable activities	
Prevention of cruelty to animals	120,263

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Total	120,468
Net gains on investments	11,018
NET INCOME/(EXPENDITURE)	(7,989)
RECONCILIATION OF FUNDS	
Total funds brought forward	975,996
TOTAL FUNDS CARRIED FORWARD	968,007

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Cattery £	Motor van £	Totals £
COST					
At 1 January 2021 and 31 December 2021	141,947	9,554	741,530	6,610	899,641
DEPRECIATION					
At 1 January 2021	51,614	9,352	178,312	6,610	245,888
Charge for year	3,549	41	13,763	-	17,353
At 31 December 2021	55,163	9,393	192,075	6,610	263,241
NET BOOK VALUE					
At 31 December 2021	86,784	161	549,455	-	636,400
At 31 December 2020	90,333	202	563,218	-	653,753

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	3,277	2,646

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

9. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Charities investment fund	208,823	182,518

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	1,945	1,946

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	943,842	43,395	987,237
Designated fund	24,165	-	24,165
	968,007	43,395	1,011,402
TOTAL FUNDS	968,007	43,395	1,011,402

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	140,844	(123,754)	26,305	43,395
TOTAL FUNDS	140,844	(123,754)	26,305	43,395

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	941,184	2,658	943,842
Designated fund	34,812	(10,647)	24,165
	975,996	(7,989)	968,007
TOTAL FUNDS	975,996	(7,989)	968,007

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	101,461	(109,821)	11,018	2,658
Designated fund	-	(10,647)	-	(10,647)
	<u>101,461</u>	<u>(120,468)</u>	<u>11,018</u>	<u>(7,989)</u>
TOTAL FUNDS	<u>101,461</u>	<u>(120,468)</u>	<u>11,018</u>	<u>(7,989)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	941,184	46,053	987,237
Designated fund	34,812	(10,647)	24,165
	<u>975,996</u>	<u>35,406</u>	<u>1,011,402</u>
TOTAL FUNDS	<u>975,996</u>	<u>35,406</u>	<u>1,011,402</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	242,305	(233,575)	37,323	46,053
Designated fund	-	(10,647)	-	(10,647)
	<u>242,305</u>	<u>(244,222)</u>	<u>37,323</u>	<u>35,406</u>
TOTAL FUNDS	<u>242,305</u>	<u>(244,222)</u>	<u>37,323</u>	<u>35,406</u>

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

12. RELATED PARTY DISCLOSURES

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £20,000 This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments and licensing conditions she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery, which is also used as an office space for the branch. The open market rental value is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris £3,000 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris £4,993.80. This was her salary for working in the cattery.

The charity receives an annual grant from the national RSPCA, which in 2021 amounted to £23,583.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,806	34,781
Gift aid	3,393	158
Legacies	26,500	500
Subscriptions	778	945
	68,477	36,384
Other trading activities		
Fundraising events	84	-
Shop income	60,004	43,512
	60,088	43,512
Investment income		
Rents received	6,882	6,059
Dividends received	5,387	5,265
Deposit account interest	10	241
	12,279	11,565
Other income		
MBC Covid Grant	-	10,000
Total incoming resources	140,844	101,461
EXPENDITURE		
Raising donations and legacies		
Fundraising and publicity	119	205
Charitable activities		
Cat shelter - cat food, staff and general	52,211	54,371
Veterinary fees	13,980	12,442
Wildlife rehabilitation	2,400	1,800
Waste disposal and cleaning	3,548	3,932
Rates and water	616	952
Insurance	298	582
Light and heat	2,033	7,024
Flat and shop repairs	10,799	13,613
Motor expenses	604	499
Cattery repairs	12,369	-
Freehold property	3,549	3,549
Fixtures and fittings	40	50
Cattery	13,763	13,763
	116,210	112,577

This page does not form part of the statutory financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

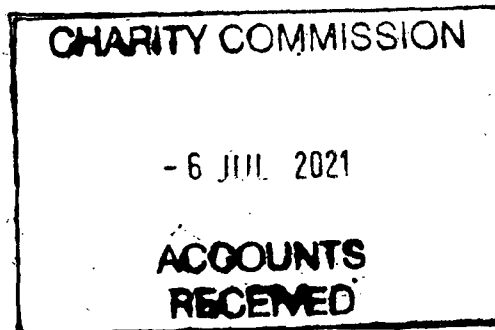
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Support costs		
Finance		
General expenses	5,786	5,965
Bank charges	169	146
	<u>5,955</u>	<u>6,111</u>
Governance costs		
Independent examiner's fee	1,470	1,575
	<u>123,754</u>	<u>120,468</u>
Total resources expended		
Net income/(expenditure) before gains and losses	17,090	(19,007)
Other recognised losses and gains		
Unrecognised investment gains/ losses	26,305	11,018
	<u>43,395</u>	<u>(7,989)</u>
Net income/(expenditure)		

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH



Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

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FOR THE YEAR ENDED 31 DECEMBER 2020

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RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects, objectives and principal activities

The objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to 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.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against detriment.

The branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away and financing, where applicable, veterinary costs of mistreated or abandoned animals. The branch provides education, information and advice, benefiting the public by promoting compassionate human sentiment towards animals.

The branch re-homes animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them.

The branch responds to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

The branch provides subsidised veterinary treatment for animals which are sick or injured and belong to people on low incomes. Since the closure of the clinic, there has been an opportunity to work with the public from across the branch area, using a network of private veterinary practices. The branch works on a case by case basis, offering financial support through a contribution towards veterinary care, if the owner is unable to afford. This is a beneficial frontline public service. It offers the opportunity for people to keep much loved pets when they fall into hardship. The link between pet ownership and positive mental health benefits is very well recorded. Many of the people we help fall into the vulnerable category, where often a pet is their only source of regular companionship. There is a balance to be struck between using the charitable funds wisely, but being satisfied we are helping those that genuinely need our service, and offering this service to the local community, which is something we continually review.

The branch provides subsidised neutering of animals belonging to people on low incomes. Aside from the animal welfare benefits, this benefits the public by helping control not only the population of a particular species, but potential spread of disease that can come from overpopulation in a confined space (in the case of multiple animals in a home, for example). Animals in the care of the branch receive veterinary treatment, vaccination, neutering and microchipping and are assessed for re-homing.

The branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and animal care at the cattery and through our charity shop. We fully embrace our equal opportunities policy, benefitting local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding. Our volunteers are encouraged to feel part of the team and we are one of only a few charities whose charity shop is entirely managed and run by a team of volunteers, to a very high standard.

The main activities to achieve this are the operation of an animal re-homing programme through the cattery and an animal clinic to help provide veterinary care.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

As of March this year we had to work under Covid restrictions, meaning we could not have public viewings as normal. We also had fewer cats from the Inspectorate as they also were restricted to what they could do, ie unable to enter premises. Even under these conditions we were able to take in 49 cats and rehome 53.

These animals have been identified as those most at risk by the Inspectorate and often come to us with complex medical and behavioural needs. This means those animals require longer periods of rehabilitation time and may require additional spend in relation to veterinary care and boarding - some requiring many months worth of care before finally being ready to move on to their forever homes. Our newsletter keeps our members and supporters up to date with just some of the cases we are dealing with.

We would like to thank all the staff and volunteers at the cattery for their hard work and dedication throughout the year, as well as Mote Park Veterinary Surgery.

Through our welfare assistance scheme, the branch has helped 2 dogs and 3 cats receive veterinary treatment they need and stay with their owners. We have also neutered 23 cats and 7 dogs through our outreach programme. We were also able to help people who phoned as they could not contact other organisations for advice, not always cat related

The branch also has an ongoing arrangement with Folly Wildlife to enable our Inspectorate and members of public to take any sick or injured wildlife from our area to their facilities directly for specialist care.

Within the terms of our governing document, the branch supports regional schemes operating through our regional board. We also collaborate on animal welfare campaigns and have systems in place so that the Inspectorate can take sick or injured animals to our consulting vets directly for initial treatment and then collected by the branch and transported to the cattery for ongoing care.

The shop has once again been a huge source of financial support for the branch activities and the committee would like to thank all the volunteers, particularly Tony and Sue, for their hard work and dedication. Even in these difficult times the shop made £43,512. Well done Tony and Sue.

We have been extremely lucky with donations of food and toys/treats throughout the year from our fabulous supporters via social media and our Amazon Wishlist. These are all very gratefully received by both the animals and staff who enjoy sharing the treats out!

FINANCIAL REVIEW

Financial review

The total incoming resources for the year amounted to £101,461 (2019: £136,177) including legacies of £500 (2019: £19,597). Expenditure in the year amounted to £120,468 (2019: £166,454). In addition to this, gains on investments of £11,018 (2019: £26,038)

Investment policy

The investment policy remains unchanged, with a combination of at least 80% of our invested funds to be held in fixed interest securities and no more than 20% in selected equities.

The charities investment fund holding of 10,153.60 fund units, these units were valued at 31 December 2020 for £182,518 (2019 £171,500).

Reserves policy

It is the policy of the branch to maintain the free reserves of the branch, at a level equal to one year's unrestricted expenditure. As the charity relies heavily on donations and legacies, both of which can fluctuate enormously from year to year to fund its animal welfare work in the area including the running of the cattery, it is felt prudent to maintain reserves at this level. Free reserves at the year end were £968,007, including the charity's tangible assets of £653,753. Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources in the next twelve months.

The barn upgrading is complete and greatly enhances the work conditions of staff and the appearance of the site.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

The branch is planning a period of consolidation following the further development of the cattery. The trustees are looking at income revenues for the branch to ensure financial stability for the branch moving forward and as such, no immediate further development is expected in this period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The RSPCA Tunbridge Wells & Maidstone Branch is constituted as an unincorporated charitable association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012) and carries out its direct animal welfare work within the branch area. Committee members (Trustees) are elected at the Annual General Meeting, from and by the members of the branch, to carry out the work for the ensuing year. Candidates must receive no less than 51% of the votes of the members present and voting. A trustee can also be co-opted during the year by the trustees, in accordance with branch rules. A minimum of seven trustees and no more than fourteen can be nominated to stand for election at the Annual General Meeting. In addition, a further three trustees can be co-opted throughout that year.

Rachel Ingram was co-opted as a trustee.

When joining the committee, new trustees are able to access the RSPCA internet "The Link" which holds information outlining the role of the trustee with the branch as well as the responsibilities and obligations that the role of trustee entails. In addition, new trustees will receive an introduction to the branch, its history, and the current and planned activities for the future. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and signed the Trustee Code of Conduct, Trustees Declaration of Willingness to Act and, where appropriate, Fit and Proper Persons.

The trustees hold meetings in accordance with the branch rules at which decisions are made. Day to day running of the cattery is delegated to the cattery manager and day to day running of the shop to the nominated volunteer.

The branch operates within a national network of autonomous RSPCA Branches under the umbrella of the National RSPCA that all pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined geographical area for the purpose of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on a bi-annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The branch also has links with other organisations committed to the same objectives.

Risk management

The trustees actively review the risks, which the branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Inability to operate the cattery because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities
- Loss of income through poor investment management
- Insufficient trustees for the branch to continue
- Insufficient volunteers for fundraising activities

It is the opinion of the trustees that the branch's policies, procedures and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the branch.

Continued steps are being taken to address the issue of trustee and volunteer recruitment.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

210635

Principal address

RSPCA Tunbridge Wells & Maidstone
Stones Green
Maidstone Road
Headcorn
Kent
TN27 9RS

Trustees

Mrs D B Harris Chairman
Mrs C Jacques Secretary
Mrs P M Slinn Treasurer
Mr R Slinn
Mrs J K Clifton
Miss D Mannerings
Mrs L Chubb
Ms R Ingram (appointed 28.9.20)

Functional Responsibilities

Homing co-ordinator	Mrs D Harris
Fundraising co-ordinator	Mrs C Jacques
Box secretaries	Mrs P M Slinn
Voucher secretaries	Mrs J Cheeseman
Facilities manager	Mr R Slinn
Managing Trustee - shop	Mr R Slinn
Managing Trustee - cattery	Mrs P Slinn

Independent Examiner

Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

Bankers

HSBC Bank PLC
High Street
Maidstone
Kent

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Approved by order of the board of trustees on 1 June 2021 and signed on its behalf by:

Mrs DB Harris

Mrs D B Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

Independent examiner's report to the trustees of RSPCA Tunbridge Wells & Maidstone Branch

I report to the charity trustees on my examination of the accounts of RSPCA Tunbridge Wells & Maidstone Branch (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those 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 requirement 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.

Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
Chartered Accountants
139 Watling Street
Gillingham
Kent
ME7 2YY

1 June 2021

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		36,384	84,270
Other trading activities	2	43,512	40,215
Investment income	3	11,565	11,692
Other income		10,000	-
Total		101,461	136,177
EXPENDITURE ON			
Raising funds		205	302
Charitable activities			
Prevention of cruelty to animals		120,263	166,153
Other		-	(1)
Total		120,468	166,454
Net gains on investments		11,018	26,038
NET INCOME/(EXPENDITURE)		(7,989)	(4,239)
RECONCILIATION OF FUNDS			
Total funds brought forward		975,996	980,235
TOTAL FUNDS CARRIED FORWARD		968,007	975,996

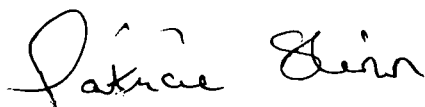
The notes form part of these financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

BALANCE SHEET
31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	653,753	671,115
CURRENT ASSETS			
Debtors	8	2,646	11,586
Investments	9	182,518	171,500
Cash at bank		131,036	123,740
		<u>316,200</u>	<u>306,826</u>
CREDITORS			
Amounts falling due within one year	10	(1,946)	(1,945)
NET CURRENT ASSETS		<u>314,254</u>	<u>304,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		968,007	975,996
NET ASSETS		<u>968,007</u>	<u>975,996</u>
FUNDS	11		
Unrestricted funds		968,007	975,996
TOTAL FUNDS		<u>968,007</u>	<u>975,996</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2021 and were signed on its behalf by:



Mrs P M Slinn - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Fixtures and fittings	- 20% on reducing balance
Cattery	- Straight line over 50 years
Motor van	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recognized as income over the period necessary to match them with the related costs, for which they are intended to compensate.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	-	877
Shop income	43,512	39,338
	<u>43,512</u>	<u>40,215</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	6,059	5,819
Dividends received	5,265	5,160
Deposit account interest	241	713
	<u>11,565</u>	<u>11,692</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	7	7
Cattery and admin staff	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	84,270
Other trading activities	40,215
Investment income	<u>11,692</u>
Total	136,177
EXPENDITURE ON	
Raising funds	302
Charitable activities	
Prevention of cruelty to animals	166,153
Other	(1)

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Total	166,454
Net gains on investments	26,038
NET INCOME/(EXPENDITURE)	(4,239)
 RECONCILIATION OF FUNDS	
Total funds brought forward	980,235
 TOTAL FUNDS CARRIED FORWARD	<u>975,996</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Cattery £	Motor van £	Totals £
COST					
At 1 January 2020 and 31 December 2020	141,947	9,554	741,530	6,610	899,641
DEPRECIATION					
At 1 January 2020	48,065	9,302	164,549	6,610	228,526
Charge for year	3,549	50	13,763	-	17,362
At 31 December 2020	51,614	9,352	178,312	6,610	245,888
NET BOOK VALUE					
At 31 December 2020	90,333	202	563,218	-	653,753
At 31 December 2019	93,882	252	576,981	-	671,115

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>2,646</u>	<u>11,586</u>

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
Charities investment fund	182,518	171,500

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	1,946	1,945

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	941,184	2,658	943,842
Designated fund	34,812	(10,647)	24,165
	975,996	(7,989)	968,007
TOTAL FUNDS	975,996	(7,989)	968,007

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	101,461	(109,821)	11,018	2,658
Designated fund	-	(10,647)	-	(10,647)
	101,461	(120,468)	11,018	(7,989)
TOTAL FUNDS	101,461	(120,468)	11,018	(7,989)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	909,423	31,761	941,184
Designated fund	70,812	(36,000)	34,812
	980,235	(4,239)	975,996
TOTAL FUNDS	980,235	(4,239)	975,996

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	136,177	(130,454)	26,038	31,761
Designated fund	-	(36,000)	-	(36,000)
	<u>136,177</u>	<u>(166,454)</u>	<u>26,038</u>	<u>(4,239)</u>
TOTAL FUNDS	<u>136,177</u>	<u>(166,454)</u>	<u>26,038</u>	<u>(4,239)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	909,423	34,419	943,842
Designated fund	70,812	(46,647)	24,165
	<u>980,235</u>	<u>(12,228)</u>	<u>968,007</u>
TOTAL FUNDS	<u>980,235</u>	<u>(12,228)</u>	<u>968,007</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	237,638	(240,275)	37,056	34,419
Designated fund	-	(46,647)	-	(46,647)
	<u>237,638</u>	<u>(286,922)</u>	<u>37,056</u>	<u>(12,228)</u>
TOTAL FUNDS	<u>237,638</u>	<u>(286,922)</u>	<u>37,056</u>	<u>(12,228)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. RELATED PARTY DISCLOSURES

Transactions may take place with persons/organisations with which the charity's trustees or senior managers have a connection. All transactions involving such persons/organisations are conducted at arm's length and conflicts of interest managed as per the branch's policy.

The charity paid K Harris; daughter of Trustee D Harris, £19,000.00. This was her annual salary for her position of Cattery Manager, a position she secured in an external recruitment in 2011. As part of her duties, and in line with other RSPCA establishments and licensing conditions she is contractually obliged to live on site to provide 24hr emergency cover in the residence attached to the cattery, which is also used as an office space for the branch. The open market rental value is believed to be £15,000 pa.

The charity paid J Crisford, daughter of Trustee D Harris £3,400 for accounting services. Charity Commission authority was granted for this in 2005 in accordance with the branch constitution.

The charity paid I Harris, niece of D Harris £5,079. This was her salary for working in the cattery.

The charity receives an annual grant from the national RSPCA, which in 2020 amounted to £24,162.

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,781	63,138
Gift aid	158	1,488
Legacies	500	19,597
Subscriptions	945	47
	36,384	84,270
Other trading activities		
Fundraising events	-	877
Shop income	43,512	39,338
	43,512	40,215
Investment income		
Rents received	6,059	5,819
Dividends received	5,265	5,160
Deposit account interest	241	713
	11,565	11,692
Other income		
MBC Covid Grant	10,000	-
Total incoming resources	101,461	136,177
EXPENDITURE		
Raising donations and legacies		
Fundraising and publicity	205	302
Charitable activities		
Cat shelter - cat food, staff and general	54,371	85,847
Veterinary fees	12,442	26,640
Wildlife rehabilitation	1,800	2,400
Waste disposal and cleaning	3,932	4,239
Rates and water	952	1,510
Insurance	582	541
Light and heat	7,024	5,321
Flat and shop repairs	13,613	13,152
Motor expenses	499	1,127
Freehold property	3,549	3,549
Fixtures and fittings	50	63
Cattery	13,763	13,763
	112,577	158,152
Support costs		

This page does not form part of the statutory financial statements

RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Support costs		
Finance		
General expenses	5,965	6,165
Bank charges	146	203
	<u>6,111</u>	<u>6,368</u>
 Governance costs		
Independent examiner's fee	1,575	1,632
	<u>120,468</u>	<u>166,454</u>
Total resources expended		
Net expenditure before gains and losses	(19,007)	(30,277)
 Other recognised losses and gains		
Unrecognised investment gains/ losses	11,018	26,038
	<u>(7,989)</u>	<u>(4,239)</u>
Net expenditure		

This page does not form part of the statutory financial statements