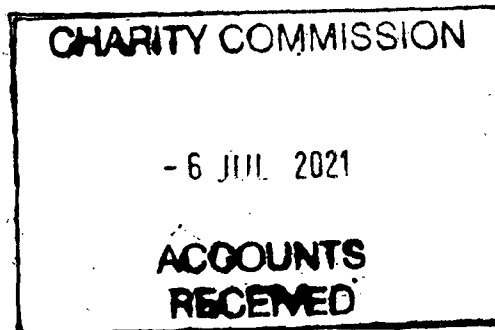


REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA TUNBRIDGE WELLS & MAIDSTONE BRANCH



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

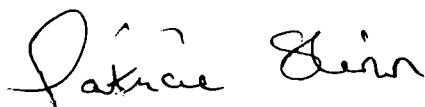
The notes form part of these financial statements

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)
		<u>314,254</u>	<u>304,881</u>
NET CURRENT ASSETS			
		<u>314,254</u>	<u>304,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>968,007</u>	<u>975,996</u>
NET ASSETS		<u>968,007</u>	<u>975,996</u>
FUNDS	11		
Unrestricted funds		<u>968,007</u>	<u>975,996</u>
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