

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').

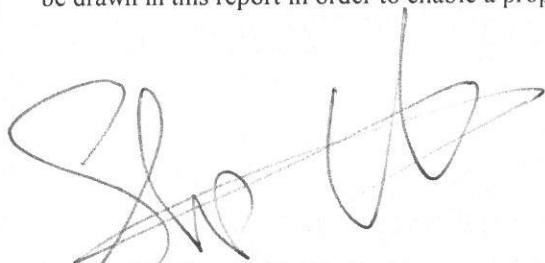
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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)		

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