

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		16,958	(24,282)
NET INCOME/(EXPENDITURE)		(5,877)	(53,613)
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)	 (53,613)
 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		

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