

CHARITY REGISTRATION NUMBER: 208111

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Unaudited Financial Statements**

**31 December 2023**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Financial Statements**

**Year ended 31 December 2023**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>9</b>
Statement of financial activities	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>12</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>22</b>
Notes to the detailed statement of financial activities	<b>24</b>

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Trustees' Annual Report

**Year ended 31 December 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
<b>Charity registration number</b>	208111
<b>Principal office</b>	34 Station Road Ashford Kent TN23 1PH

#### The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 <sup>nd</sup> January 2023)
I C Smith	(Resigned 22 <sup>nd</sup> April 2023)
M Li	(Resigned 28 <sup>th</sup> June 2023)
A Sheriff	(Resigned 28 <sup>th</sup> June 2023)
T Rodgers	(Appointed 13 <sup>th</sup> September 2023)
K Farnell	(Appointed 13 <sup>th</sup> September 2023)
L Kemp	(Appointed 28 <sup>th</sup> February 2024)

#### REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

## **Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

### **Trustees' Annual Report**

**Year ended 31 December 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Purpose**

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

##### **Main Activities**

The main activities of the charity during 2023 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

##### **Public Benefit Statement**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Significant Activities**

Despite three really difficult years, once again we entered a new financial year on 1<sup>st</sup> January 2023 optimistic about the future. We have amazing staff, volunteers and supporters who work hard together to make us a success and this always gives us cause to be hopeful. We were looking to widen our reach not only in terms of our geographical area within the branch boundaries, which goes beyond Ashford and Tenterden, covering parts of Romney Marsh etc., but also changing the layout of the cattery to enable us to meet licencing conditions for other small animals. As ever, we planned to continue with the work we do to provide essential support to the wider RSPCA.

During the year we received a very generous legacy and support from the national society in terms of not only the door-to-door grant but also grants from the regional board to support the work we do in relation to neutering and welfare support. The shop had an amazing year, which continues in 2024.

We were also lucky enough to receive a large donation from Battersea Dogs and Cats Home, as following generous public donations in Paul O'Grady's name, and to mark 11 years since Paul was made their Ambassador, Battersea chose to honour five animal charities close to Paul's heart, which included us. We would like to thank Battersea for this extremely kind donation and Paul for the support he so generously gave us over the years.

We received income of £51,936 in 2023 from the cattery (£29,416 in 2022).

The combination of these income streams has meant that income increased by almost 70%. Although costs, as expected, also increased this was only by 6%. We are so pleased and proud to note that this means the charity has made a surplus in 2023.

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Trustees' Annual Report

#### Year ended 31 December 2023

Our achievements for 2023 are something to be extremely proud of and are as follows (2022 figures are given in brackets).

- We took in 244 cats (258) and rehomed 244 (239);
- We neutered 131 animals (168) including 24 (36) owned by members of the public;
- We microchipped 98 animals (143) including 3 (35) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 24 animals (18).

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

#### **The Branch Charity Shop (est.2003)**

The shop had an extremely good year with sales outstripping pre-pandemic levels. Income increased by 45%. This has been vital to the charity's income stream adding essential cash to our revenue. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £55,274 during 2023, compared to £38,161 for 2022.

#### **Fundraising, Donations and Membership**

During 2023 we continued to utilise social media to make appeals and for fundraising. Our face-to-face events also took place. Total money raised from fundraising events during the year were £8,202 (£6,257 in 2022). In addition, total donations amounted to £27,096, including the £20,000 donation from Battersea (£8,034 in 2022). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always it is much appreciated. It is heartening to see fundraising increase after the last few difficult years.

During the year we were grateful to be awarded grants from the Regional Board of the RSPCA. The Regional Board continues to support the charity in 2024. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2023 this raised £4,544 (£4,892 in 2022).

We also continue to receive the RSPCA Door to Door income, which during 2023 amounted to £23,094 (£23,218 in 2022).

## **Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

### **Trustees' Annual Report**

**Year ended 31 December 2023**

#### **Managing our Investments**

During 2023 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The year-end investment portfolio sat at £110,214 (£112,769 in 2022). Income from investments was £6,962, compared to £9,077 in 2022. The expected income yield for 2023 was 5.58%. The actual yield was higher at 6.32%.

#### **Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers**

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2023 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

#### **Impact of COVID-19**

Whilst the impact of COVID-19 on the main activities of the charity was less during 2023 than the previous years, the charity did still have to work within a difficult economic situation. We believe that the cost of living crisis and vet shortage had and continues to have a greater impact on the organisation now than COVID-19 related restrictions, which are no longer enforced from a legal point of view. We are hopeful therefore that this will be the last report that includes this section.

#### **FINANCIAL REVIEW**

Income for the year amounted to £231,907 (£138,518 in 2022), which is an increase of almost 70% and an absolute increase of £93,389. This reflects an extremely positive move forward. For the first time in 7 years the charity made a surplus for the year.

The main sources of income changed from 2022, with legacies and donations seeing a large increase. The main sources of income were cattery income of £51,936 (£29,416 in 2022), total fundraising of £31,296 (£29,475 in 2022), shop takings of £55,274 (£38,161 in 2022), donations of £27,096 (£8,034 in 2022) and bequests and legacies of £39,828 (£215 in 2022).

Total expenditure for the year amounted to £226,925, compared to £214,795 in 2022.

This resulted in a surplus for the year of £4,982 (deficit £76,277 in 2022). After taking account of movements on the charity's investments this resulted in an overall increase in funds of £2,427 (deficit £78,160 in 2022).

The board of trustees continued, as in previous years, to review the finances of the charity on a regular basis. Board meetings are held 11 times a year as a matter of course however during 2023 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Trustees' Annual Report Year ended 31 December 2023

#### Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £106,000 and £159,000 (£98,000 and £146,000 in 2022), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2023 amount £49,969 (£35,199 in 2022). In addition to this, the charity holds investments of £110,214. The total of these exceed the 9 months of average general expenditure threshold.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2023 amounted to £421,062 (£433,405 in 2022). Total charity funds, which are all unrestricted amounted to £471,031 (£468,604 in 2022).

#### Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided.

#### Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2023 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as introducing a small animal rehoming centre.

We believe that the risks facing the charity have remained consistent with previous years in the main. The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

## **Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

### **Trustees' Annual Report**

**Year ended 31 December 2023**

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

#### **Pay Policy for Key Management Personnel**

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

#### **Pension Liability**

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

#### **Plans for the future**

The Trustees plans for the next 12 months are:

- Recruit more trustees and volunteers to support the charity
- Reach a greater proportion of the branch area
- Increase impact in terms of opening a small animal rehoming centre
- Expand the food bank and welfare support service
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

#### **COVID-19 and going concern**

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

## **Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

### **Trustees' Annual Report**

**Year ended 31 December 2023**

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

#### **STRUCTURE**

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

#### **GOVERNANCE AND MANAGEMENT**

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

S C Stoker (Chair)	
LA Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 <sup>nd</sup> January 2023)
I C Smith	(Resigned 22 <sup>nd</sup> April 2023)
M Li	(Resigned 28 <sup>th</sup> June 2023)
A Sheriff	(Resigned 28 <sup>th</sup> June 2023)
T Rodgers	(Appointed 13 <sup>th</sup> September 2023)
K Farnell	(Appointed 13 <sup>th</sup> September 2023)
L Kemp	(Appointed 28 <sup>th</sup> February 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2023. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Trustees' Annual Report**

**Year ended 31 December 2023**

**TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' annual report was approved on 17.6.2024 and signed on behalf of the board of trustees by:



S C Stoker  
Trustee



L A Kendall  
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the  
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

**Year ended 31 December 2023**

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

*Burgess Hodgson LLP*

Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

19/06/2024

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Statement of Financial Activities**

**Year ended 31 December 2023**

		2023		2022
		Unrestricted funds £	Total funds £	Total funds £
	Note			
<b>Income and endowments</b>				
Donations and legacies	4	80,585	80,585	26,273
Charitable activities	5	56,480	56,480	34,308
Other trading activities	6	87,880	87,880	68,860
Investment income	7	6,962	6,962	9,077
<b>Total income</b>		<u>231,907</u>	<u>231,907</u>	<u>138,518</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	226,925	226,925	214,795
<b>Total expenditure</b>		<u>226,925</u>	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments	11	2,555	2,555	1,883
<b>Net income/(expenditure) and net movement in funds</b>		<u>2,427</u>	<u>2,427</u>	<u>(78,160)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		468,604	468,604	546,764
<b>Total funds carried forward</b>		<u>471,031</u>	<u>471,031</u>	<u>468,604</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Statement of Financial Position**

**31 December 2023**

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	16		310,848	320,636
Investments	17		110,214	112,769
			<u>421,062</u>	<u>433,405</u>
<b>Current assets</b>				
Debtors	18	12,584		8,496
Cash at bank and in hand		60,805		50,448
		<u>73,389</u>		<u>58,944</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>23,420</u>		<u>23,745</u>
<b>Net current assets</b>			<u>49,969</u>	<u>35,199</u>
<b>Total assets less current liabilities</b>			<u>471,031</u>	<u>468,604</u>
<b>Net assets</b>			<u>471,031</u>	<u>468,604</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>471,031</u>	<u>468,604</u>
<b>Total charity funds</b>	21		<u>471,031</u>	<u>468,604</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~17.6.2024~~ and are signed on behalf of the board by:



S C Stoker  
Trustee



L A Kendall  
Trustee

The notes on pages 12 to 20 form part of these financial statements.

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Notes to the Financial Statements

Year ended 31 December 2023

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of COVID-19, and there has been additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. The Trustees believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements *(continued)***

**Year ended 31 December 2023**

**3. Accounting policies *(continued)***

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fund raising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

#### 3. Accounting policies *(continued)*

##### Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 33% straight line
Motor vehicles	- 25% straight line
Equipment	- 5% straight line

##### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**3. Accounting policies (continued)**

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Donations and legacies**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Membership subscriptions	161	161	183	183
Donations	27,096	27,096	8,034	8,034
Bequests and legacies	39,828	39,828	215	215
<b>Grants</b>				
RSPCA Grant	13,500	13,500	9,156	9,156
Pets at Home Foundation Grant	—	—	8,685	8,685
	<u>80,585</u>	<u>80,585</u>	<u>26,273</u>	<u>26,273</u>

**5. Charitable activities**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cattery	51,936	51,936	29,416	29,416
Safe Haven	4,544	4,544	4,892	4,892
	<u>56,480</u>	<u>56,480</u>	<u>34,308</u>	<u>34,308</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**6. Other trading activities**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop takings	55,274	55,274	38,161	38,161
Fundraising events	8,202	8,202	6,257	6,257
RSPCA Door to Door	23,094	23,094	23,218	23,218
Other	1,310	1,310	1,224	1,224
	<u>87,880</u>	<u>87,880</u>	<u>68,860</u>	<u>68,860</u>

**7. Investment income**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from other investments	6,962	6,962	9,077	9,077

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop	6,771	6,771	6,864	6,864
Cattery	51,745	51,745	53,183	53,183
Other	568	568	1,873	1,873
Support costs	167,841	167,841	152,875	152,875
	<u>226,925</u>	<u>226,925</u>	<u>214,795</u>	<u>214,795</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Shop	6,771	4,010	10,781	7,535
Cattery	51,745	153,584	205,329	195,940
Other	568	6,398	6,966	7,495
Governance costs	-	3,849	3,849	3,825
	<u>59,084</u>	<u>167,841</u>	<u>226,925</u>	<u>214,795</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**10. Analysis of support costs**

	Shop £	Cattery £	Other £	Total 2023 £	Total 2022 £
Staff costs	–	129,973	–	129,973	124,696
Rates, water and sewerage	2,357	4,408	–	6,765	3,686
Light and heat	1,092	8,499	–	9,591	6,854
Motor expenses	–	–	1,911	1,911	2,914
Telephone	476	1,281	–	1,757	1,436
Insurance	–	817	–	817	1,141
Legal and professional fees	–	–	1,567	1,567	730
Other office costs	85	8,606	2,920	11,611	7,593
Governance costs	–	–	3,849	3,849	3,825
	<u>4,010</u>	<u>153,584</u>	<u>10,247</u>	<u>167,841</u>	<u>152,875</u>

**11. Net losses/(gains) on investments**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>2,555</u>	<u>1,883</u>	<u>1,883</u>

**12. Net expenditure**

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,788</u>	<u>13,517</u>

**13. Independent examination fees**

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,850</u>	<u>1,825</u>

**14. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	124,841	120,222
Social security costs	3,485	2,941
Employer contributions to pension plans	1,647	1,533
	<u>129,973</u>	<u>124,696</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**15. Trustee remuneration and expenses**

No member of staff earned more than £60,000 during the year (2022: Nil).

**16. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 January 2023 and 31 December 2023	375,000	26,751	5,995	84,805	492,551
<b>Depreciation</b>					
At 1 January 2023	60,000	26,489	1,671	83,755	171,915
Charge for the year	7,500	262	1,499	527	9,788
<b>At 31 December 2023</b>	<u>67,500</u>	<u>26,751</u>	<u>3,170</u>	<u>84,282</u>	<u>181,703</u>
<b>Carrying amount</b>					
At 31 December 2023	307,500	–	2,825	523	310,848
At 31 December 2022	<u>315,000</u>	<u>262</u>	<u>4,324</u>	<u>1,050</u>	<u>320,636</u>

**17. Investments**

	Other investments £
<b>Cost or valuation</b>	
At 1 January 2023	112,769
Additions	–
Fair value movements	(2,555)
<b>At 31 December 2023</b>	<u>110,214</u>
<b>Impairment</b>	
At 1 January 2023 and 31 December 2023	–
<b>Carrying amount</b>	
At 31 December 2023	<u>110,214</u>
At 31 December 2022	<u>112,769</u>

All investments shown above are held at valuation.

**18. Debtors**

	2023 £	2022 £
Trade debtors	1,731	157
Prepayments and accrued income	3,856	3,771
Other debtors	6,997	4,568
	<u>12,584</u>	<u>8,496</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**19. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	11,473	12,108
Accruals and deferred income	4,809	3,441
Social security and other taxes	2,025	585
Other creditors	5,113	7,611
	<u>23,420</u>	<u>23,745</u>

**20. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,647 (2022: £1,533).

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2023
	£	£	£	£	£	£
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	-	-	(9,788)	-	310,848
Investment reserve	112,769	-	-	(2,555)	-	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>-</u>	<u>(2,555)</u>	<u>471,031</u>

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	-	-	(13,517)	-	320,636
Investment reserve	185,018	-	-	(72,249)	-	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>-</u>	<u>(1,883)</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements *(continued)***

**Year ended 31 December 2023**

**22. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	310,848	310,848
Investments	110,214	110,214
Current assets	73,389	73,389
Creditors less than 1 year	(23,420)	(23,420)
<b>Net assets</b>	<u>471,031</u>	<u>471,031</u>

  

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
<b>Net assets</b>	<u>468,604</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Management Information**

**Year ended 31 December 2023**

**The following pages do not form part of the financial statements.**

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Detailed Statement of Financial Activities**

**Year ended 31 December 2023**

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Membership subscriptions	161	183
Donations	27,096	8,034
Bequests and legacies	39,828	215
RSPCA Grant	13,500	9,156
Pets at Home Foundation Grant	—	8,685
	<u>80,585</u>	<u>26,273</u>
 <b>Charitable activities</b>		
Cattery	51,936	29,416
Safe Haven	4,544	4,892
	<u>56,480</u>	<u>34,308</u>
 <b>Other trading activities</b>		
Shop takings	55,274	38,161
Fundraising events	8,202	6,257
RSPCA Door to Door	23,094	23,218
Other	1,310	1,224
	<u>87,880</u>	<u>68,860</u>
 <b>Investment income</b>		
Income from other investments	6,962	9,077
	<u>6,962</u>	<u>9,077</u>
 <b>Total income</b>	<u>231,907</u>	<u>138,518</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Detailed Statement of Financial Activities *(continued)***

**Year ended 31 December 2023**

	2023	2022
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	39,577	31,194
Wages and salaries	124,841	120,222
Employer's NIC	3,485	2,941
Pension costs	1,647	1,533
Rent	6,750	6,750
Rates and water	8,571	5,299
Light and heat	9,591	6,854
Repairs and maintenance	1,163	8,846
Insurance	817	1,141
Motor vehicle expenses	1,911	2,914
Legal and professional fees	5,416	4,555
Telephone	1,757	1,436
Other office costs	11,611	7,593
Depreciation	9,788	13,517
	<u>226,925</u>	<u>214,795</u>
<b>Total expenditure</b>	<u>226,925</u>	<u>214,795</u>
<b>Net losses/(gains) on Investments</b>		
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>1,883</u>
<b>Net income/(expenditure)</b>	<u>2,427</u>	<u>(78,160)</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Detailed Statement of Financial Activities**

**Year ended 31 December 2023**

	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Shop</b>		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	21	114
	<u>6,771</u>	<u>6,864</u>
<i>Support costs</i>		
Shop - rates & water	2,357	(1,063)
Shop - light & heat	1,092	906
Shop - telephone	476	687
Shop - other office costs	85	141
	<u>4,010</u>	<u>671</u>
<b>Cattery</b>		
<i>Activities undertaken directly</i>		
Cattery - purchases	39,009	29,366
Cattery - rates & water	1,806	1,613
Cattery - repairs & maintenance	1,142	8,687
Cattery - Depreciation	9,788	13,517
	<u>51,745</u>	<u>53,183</u>
<i>Support costs</i>		
Cattery - wages & salaries	124,841	120,222
Cattery - employer's NIC	3,485	2,941
Cattery - pension costs	1,647	1,533
Cattery - rates & water	4,408	4,749
Cattery - light & heat	8,499	5,948
Cattery - insurance	817	1,141
Cattery - telephone	1,281	749
Cattery - other office costs	8,606	5,474
	<u>153,584</u>	<u>142,757</u>
<b>Other</b>		
<i>Activities undertaken directly</i>		
Other - purchases	568	1,828
Other - repairs & maintenance	-	45
	<u>568</u>	<u>1,873</u>
Carried forward	<u>568</u>	<u>1,873</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Detailed Statement of Financial Activities *(continued)***

**Year ended 31 December 2023**

	2023 £	2022 £
Brought forward	568	1,873
	<u>568</u>	<u>1,873</u>
<b>Support costs</b>		
Other - motor expenses	1,911	2,914
Other - legal and professional fees	1,567	730
Other - other office costs	2,920	1,978
	<u>6,398</u>	<u>5,622</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,850	1,825
Governance costs - financial advice	1,999	2,000
	<u>3,849</u>	<u>3,825</u>
<b>Expenditure on charitable activities</b>	<u>226,925</u>	<u>214,795</u>



**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Unaudited Financial Statements**

**31 December 2023**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Financial Statements**

**Year ended 31 December 2023**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>9</b>
Statement of financial activities	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>12</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>22</b>
Notes to the detailed statement of financial activities	<b>24</b>

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### Reference and administrative details

<b>Registered charity name</b>	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
<b>Charity registration number</b>	208111
<b>Principal office</b>	34 Station Road Ashford Kent TN23 1PH

### The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 <sup>nd</sup> January 2023)
I C Smith	(Resigned 22 <sup>nd</sup> April 2023)
M Li	(Resigned 28 <sup>th</sup> June 2023)
A Sheriff	(Resigned 28 <sup>th</sup> June 2023)
T Rodgers	(Appointed 13 <sup>th</sup> September 2023)
K Farnell	(Appointed 13 <sup>th</sup> September 2023)
L Kemp	(Appointed 28 <sup>th</sup> February 2024)

### REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### OBJECTIVES AND ACTIVITIES

#### Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

#### Main Activities

The main activities of the charity during 2023 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

#### Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### ACHIEVEMENTS AND PERFORMANCE

#### Significant Activities

Despite three really difficult years, once again we entered a new financial year on 1<sup>st</sup> January 2023 optimistic about the future. We have amazing staff, volunteers and supporters who work hard together to make us a success and this always gives us cause to be hopeful. We were looking to widen our reach not only in terms of our geographical area within the branch boundaries, which goes beyond Ashford and Tenterden, covering parts of Romney Marsh etc., but also changing the layout of the cattery to enable us to meet licencing conditions for other small animals. As ever, we planned to continue with the work we do to provide essential support to the wider RSPCA.

During the year we received a very generous legacy and support from the national society in terms of not only the door-to-door grant but also grants from the regional board to support the work we do in relation to neutering and welfare support. The shop had an amazing year, which continues in 2024.

We were also lucky enough to receive a large donation from Battersea Dogs and Cats Home, as following generous public donations in Paul O'Grady's name, and to mark 11 years since Paul was made their Ambassador, Battersea chose to honour five animal charities close to Paul's heart, which included us. We would like to thank Battersea for this extremely kind donation and Paul for the support he so generously gave us over the years.

We received income of £51,936 in 2023 from the cattery (£29,416 in 2022).

The combination of these income streams has meant that income increased by almost 70%. Although costs, as expected, also increased this was only by 6%. We are so pleased and proud to note that this means the charity has made a surplus in 2023.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

Our achievements for 2023 are something to be extremely proud of and are as follows (2022 figures are given in brackets):

- We took in 244 cats (258) and rehomed 244 (239);
- We neutered 131 animals (168) including 24 (36) owned by members of the public;
- We microchipped 98 animals (143) including 3 (35) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 24 animals (18).

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

### The Branch Charity Shop (est.2003)

The shop had an extremely good year with sales outstripping pre-pandemic levels. Income increased by 45%. This has been vital to the charity's income stream adding essential cash to our revenue. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £55,274 during 2023, compared to £38,161 for 2022.

### Fundraising, Donations and Membership

During 2023 we continued to utilise social media to make appeals and for fundraising. Our face-to-face events also took place. Total money raised from fundraising events during the year were £8,202 (£6,257 in 2022). In addition, total donations amounted to £27,096, including the £20,000 donation from Battersea (£8,034 in 2022). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always it is much appreciated. It is heartening to see fundraising increase after the last few difficult years.

During the year we were grateful to be awarded grants from the Regional Board of the RSPCA. The Regional Board continues to support the charity in 2024. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2023 this raised £4,544 (£4,892 in 2022).

We also continue to receive the RSPCA Door to Door income, which during 2023 amounted to £23,094 (£23,218 in 2022).

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### Managing our Investments

During 2023 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The year-end investment portfolio sat at £110,214 (£112,769 in 2022). Income from investments was £6,962, compared to £9,077 in 2022. The expected income yield for 2023 was 5.58%. The actual yield was higher at 6.32%.

### Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2023 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

### Impact of COVID-19

Whilst the impact of COVID-19 on the main activities of the charity was less during 2023 than the previous years, the charity did still have to work within a difficult economic situation. We believe that the cost of living crisis and vet shortage had and continues to have a greater impact on the organisation now than COVID-19 related restrictions, which are no longer enforced from a legal point of view. We are hopeful therefore that this will be the last report that includes this section.

### FINANCIAL REVIEW

Income for the year amounted to £231,907 (£138,518 in 2022), which is an increase of almost 70% and an absolute increase of £93,389. This reflects an extremely positive move forward. For the first time in 7 years the charity made a surplus for the year.

The main sources of income changed from 2022, with legacies and donations seeing a large increase. The main sources of income were cattery income of £51,936 (£29,416 in 2022), total fundraising of £31,296 (£29,475 in 2022), shop takings of £55,274 (£38,161 in 2022), donations of £27,096 (£8,034 in 2022) and bequests and legacies of £39,828 (£215 in 2022).

Total expenditure for the year amounted to £226,925, compared to £214,795 in 2022.

This resulted in a surplus for the year of £4,982 (deficit £76,277 in 2022). After taking account of movements on the charity's investments this resulted in an overall increase in funds of £2,427 (deficit £78,160 in 2022).

The board of trustees continued, as in previous years, to review the finances of the charity on a regular basis. Board meetings are held 11 times a year as a matter of course however during 2023 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £106,000 and £159,000 (£98,000 and £146,000 in 2022), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2023 amount £49,969 (£35,199 in 2022). In addition to this, the charity holds investments of £110,214. The total of these exceed the 9 months of average general expenditure threshold.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2023 amounted to £421,062 (£433,405 in 2022). Total charity funds, which are all unrestricted amounted to £471,031 (£468,604 in 2022).

### Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided.

### Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2023 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as introducing a small animal rehoming centre.

We believe that the risks facing the charity have remained consistent with previous years in the main. The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

# **Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

## **Trustees' Annual Report**

**Year ended 31 December 2023**

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

### **Pay Policy for Key Management Personnel**

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

### **Pension Liability**

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

### **Plans for the future**

The Trustees plans for the next 12 months are:

- Recruit more trustees and volunteers to support the charity
- Reach a greater proportion of the branch area
- Increase impact in terms of opening a small animal rehoming centre
- Expand the food bank and welfare support service
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

### **COVID-19 and going concern**

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

### STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

### GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 <sup>nd</sup> January 2023)
I C Smith	(Resigned 22 <sup>nd</sup> April 2023)
M Li	(Resigned 28 <sup>th</sup> June 2023)
A Sheriff	(Resigned 28 <sup>th</sup> June 2023)
T Rodgers	(Appointed 13 <sup>th</sup> September 2023)
K Farnell	(Appointed 13 <sup>th</sup> September 2023)
L Kemp	(Appointed 28 <sup>th</sup> February 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2023. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' annual report was approved on .....17.6.2024..... and signed on behalf of the board of trustees by:



S C Stoker  
Trustee



L A Kendall  
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the  
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

**Year ended 31 December 2023**

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

19/06/2024

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Statement of Financial Activities**

**Year ended 31 December 2023**

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	80,585	80,585	26,273
Charitable activities	5	56,480	56,480	34,308
Other trading activities	6	87,880	87,880	68,860
Investment income	7	6,962	6,962	9,077
<b>Total income</b>		<u>231,907</u>	<u>231,907</u>	<u>138,518</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	226,925	226,925	214,795
<b>Total expenditure</b>		<u>226,925</u>	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments	11	2,555	2,555	1,883
<b>Net income/(expenditure) and net movement in funds</b>		<u>2,427</u>	<u>2,427</u>	<u>(78,160)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		468,604	468,604	546,764
<b>Total funds carried forward</b>		<u>471,031</u>	<u>471,031</u>	<u>468,604</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Statement of Financial Position**

**31 December 2023**

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	16		310,848	320,636
Investments	17		110,214	112,769
			<u>421,062</u>	<u>433,405</u>
<b>Current assets</b>				
Debtors	18	12,584		8,496
Cash at bank and in hand		60,805		50,448
		<u>73,389</u>		<u>58,944</u>
<b>Creditors: amounts falling due within one year</b>	19	23,420		23,745
<b>Net current assets</b>			<u>49,969</u>	<u>35,199</u>
<b>Total assets less current liabilities</b>			<u>471,031</u>	<u>468,604</u>
<b>Net assets</b>			<u><u>471,031</u></u>	<u><u>468,604</u></u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>471,031</u>	<u>468,604</u>
<b>Total charity funds</b>	21		<u><u>471,031</u></u>	<u><u>468,604</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ...17.6.2024..., and are signed on behalf of the board by:



S C Stoker  
Trustee



L A Kendall  
Trustee

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements

Year ended 31 December 2023

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of COVID-19, and there has been additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. The Trustees believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

### 3. Accounting policies *(continued)*

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fund raising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2023

#### 3. Accounting policies *(continued)*

##### Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% straight line
Equipment	-	5% straight line

##### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2023**

### 3. Accounting policies *(continued)*

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Membership subscriptions	161	161	183	183
Donations	27,096	27,096	8,034	8,034
Bequests and legacies	39,828	39,828	215	215
<b>Grants</b>				
RSPCA Grant	13,500	13,500	9,156	9,156
Pets at Home Foundation Grant	–	–	8,685	8,685
	<u>80,585</u>	<u>80,585</u>	<u>26,273</u>	<u>26,273</u>

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Cattery	51,936	51,936	29,416	29,416
Safe Haven	4,544	4,544	4,892	4,892
	<u>56,480</u>	<u>56,480</u>	<u>34,308</u>	<u>34,308</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**6. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Shop takings	55,274	55,274	38,161	38,161
Fundraising events	8,202	8,202	6,257	6,257
RSPCA Door to Door	23,094	23,094	23,218	23,218
Other	1,310	1,310	1,224	1,224
	<u>87,880</u>	<u>87,880</u>	<u>68,860</u>	<u>68,860</u>

**7. Investment income**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Income from other investments	6,962	6,962	9,077	9,077

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Shop	6,771	6,771	6,864	6,864
Cattery	51,745	51,745	53,183	53,183
Other	568	568	1,873	1,873
Support costs	167,841	167,841	152,875	152,875
	<u>226,925</u>	<u>226,925</u>	<u>214,795</u>	<u>214,795</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Shop	6,771	4,010	10,781	7,535
Cattery	51,745	153,584	205,329	195,940
Other	568	6,398	6,966	7,495
Governance costs	–	3,849	3,849	3,825
	<u>59,084</u>	<u>167,841</u>	<u>226,925</u>	<u>214,795</u>

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Notes to the Financial Statements *(continued)*

**Year ended 31 December 2023**

#### 10. Analysis of support costs

	Shop £	Cattery £	Other £	<b>Total 2023</b> £	Total 2022 £
Staff costs	–	129,973	–	129,973	124,696
Rates, water and sewerage	2,357	4,408	–	6,765	3,686
Light and heat	1,092	8,499	–	9,591	6,854
Motor expenses	–	–	1,911	1,911	2,914
Telephone	476	1,281	–	1,757	1,436
Insurance	–	817	–	817	1,141
Legal and professional fees	–	–	1,567	1,567	730
Other office costs	85	8,606	2,920	11,611	7,593
Governance costs	–	–	3,849	3,849	3,825
	<u>4,010</u>	<u>153,584</u>	<u>10,247</u>	<u>167,841</u>	<u>152,875</u>

#### 11. Net losses/(gains) on investments

	Unrestricted Funds £	<b>Total Funds</b> <b>2023</b> £	Unrestricted Funds £	Total Funds 2022 £
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>2,555</u>	<u>1,883</u>	<u>1,883</u>

#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2023</b> £	2022 £
Depreciation of tangible fixed assets	<u>9,788</u>	<u>13,517</u>

#### 13. Independent examination fees

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,850</u>	<u>1,825</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b> £	2022 £
Wages and salaries	124,841	120,222
Social security costs	3,485	2,941
Employer contributions to pension plans	1,647	1,533
	<u>129,973</u>	<u>124,696</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**15. Trustee remuneration and expenses**

No member of staff earned more than £60,000 during the year (2022: Nil).

**16. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
<b>At 1 January 2023 and 31 December 2023</b>	<u>375,000</u>	<u>26,751</u>	<u>5,995</u>	<u>84,805</u>	<u>492,551</u>
<b>Depreciation</b>					
At 1 January 2023	60,000	26,489	1,671	83,755	171,915
Charge for the year	7,500	262	1,499	527	9,788
<b>At 31 December 2023</b>	<u>67,500</u>	<u>26,751</u>	<u>3,170</u>	<u>84,282</u>	<u>181,703</u>
<b>Carrying amount</b>					
<b>At 31 December 2023</b>	<u>307,500</u>	<u>–</u>	<u>2,825</u>	<u>523</u>	<u>310,848</u>
At 31 December 2022	<u>315,000</u>	<u>262</u>	<u>4,324</u>	<u>1,050</u>	<u>320,636</u>

**17. Investments**

	Other investments £
<b>Cost or valuation</b>	
At 1 January 2023	112,769
Additions	–
Fair value movements	<u>(2,555)</u>
<b>At 31 December 2023</b>	<u>110,214</u>
<b>Impairment</b>	
<b>At 1 January 2023 and 31 December 2023</b>	<u>–</u>
<b>Carrying amount</b>	
<b>At 31 December 2023</b>	<u>110,214</u>
At 31 December 2022	<u>112,769</u>

All investments shown above are held at valuation.

**18. Debtors**

	2023 £	2022 £
Trade debtors	1,731	157
Prepayments and accrued income	3,856	3,771
Other debtors	6,997	4,568
	<u>12,584</u>	<u>8,496</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 December 2023**

**19. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Trade creditors	11,473	12,108
Accruals and deferred income	4,809	3,441
Social security and other taxes	2,025	585
Other creditors	5,113	7,611
	<u>23,420</u>	<u>23,745</u>

**20. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,647 (2022: £1,533).

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Jan 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	–	–	(9,788)	–	310,848
Investment reserve	112,769	–	–	(2,555)	–	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>–</u>	<u>(2,555)</u>	<u>471,031</u>

	At 1 Jan 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	–	–	(13,517)	–	320,636
Investment reserve	185,018	–	–	(72,249)	–	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>–</u>	<u>(1,883)</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements *(continued)***

**Year ended 31 December 2023**

**22. Analysis of net assets between funds**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>
Tangible fixed assets	310,848	310,848
Investments	110,214	110,214
Current assets	73,389	73,389
Creditors less than 1 year	(23,420)	(23,420)
<b>Net assets</b>	<u>471,031</u>	<u>471,031</u>

  

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
<b>Net assets</b>	<u>468,604</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Management Information**

**Year ended 31 December 2023**

**The following pages do not form part of the financial statements.**

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Detailed Statement of Financial Activities**

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Membership subscriptions	161	183
Donations	27,096	8,034
Bequests and legacies	39,828	215
RSPCA Grant	13,500	9,156
Pets at Home Foundation Grant	—	8,685
	<u>80,585</u>	<u>26,273</u>
<b>Charitable activities</b>		
Cattery	51,936	29,416
Safe Haven	4,544	4,892
	<u>56,480</u>	<u>34,308</u>
<b>Other trading activities</b>		
Shop takings	55,274	38,161
Fundraising events	8,202	6,257
RSPCA Door to Door	23,094	23,218
Other	1,310	1,224
	<u>87,880</u>	<u>68,860</u>
<b>Investment income</b>		
Income from other investments	6,962	9,077
	<u>6,962</u>	<u>9,077</u>
<b>Total income</b>	<u><u>231,907</u></u>	<u><u>138,518</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Detailed Statement of Financial Activities *(continued)***

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	39,577	31,194
Wages and salaries	124,841	120,222
Employer's NIC	3,485	2,941
Pension costs	1,647	1,533
Rent	6,750	6,750
Rates and water	8,571	5,299
Light and heat	9,591	6,854
Repairs and maintenance	1,163	8,846
Insurance	817	1,141
Motor vehicle expenses	1,911	2,914
Legal and professional fees	5,416	4,555
Telephone	1,757	1,436
Other office costs	11,611	7,593
Depreciation	9,788	13,517
	<u>226,925</u>	<u>214,795</u>
<b>Total expenditure</b>	<u>226,925</u>	<u>214,795</u>
<b>Net losses/(gains) on Investments</b>		
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>1,883</u>
<b>Net income/(expenditure)</b>	<u>2,427</u>	<u>(78,160)</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Detailed Statement of Financial Activities**

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Shop</b>		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	21	114
	<u>6,771</u>	<u>6,864</u>
<i>Support costs</i>		
Shop - rates & water	2,357	(1,063)
Shop - light & heat	1,092	906
Shop - telephone	476	687
Shop - other office costs	85	141
	<u>4,010</u>	<u>671</u>
<b>Cattery</b>		
<i>Activities undertaken directly</i>		
Cattery - purchases	39,009	29,366
Cattery - rates & water	1,806	1,613
Cattery - repairs & maintenance	1,142	8,687
Cattery - Depreciation	9,788	13,517
	<u>51,745</u>	<u>53,183</u>
<i>Support costs</i>		
Cattery - wages & salaries	124,841	120,222
Cattery - employer's NIC	3,485	2,941
Cattery - pension costs	1,647	1,533
Cattery - rates & water	4,408	4,749
Cattery - light & heat	8,499	5,948
Cattery - insurance	817	1,141
Cattery - telephone	1,281	749
Cattery - other office costs	8,606	5,474
	<u>153,584</u>	<u>142,757</u>
<b>Other</b>		
<i>Activities undertaken directly</i>		
Other - purchases	568	1,828
Other - repairs & maintenance	—	45

Carried forward

568

1,873

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Detailed Statement of Financial Activities** *(continued)*

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
Brought forward	568	1,873
	<u>568</u>	<u>1,873</u>
<b>Support costs</b>		
Other - motor expenses	1,911	2,914
Other - legal and professional fees	1,567	730
Other - other office costs	2,920	1,978
	<u>6,398</u>	<u>5,622</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,850	1,825
Governance costs - financial advice	1,999	2,000
	<u>3,849</u>	<u>3,825</u>
<b>Expenditure on charitable activities</b>	<u><u>226,925</u></u>	<u><u>214,795</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Unaudited Financial Statements**

**31 December 2023**

**BURGESS HODGSON LLP**

Chartered accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Financial Statements**

**Year ended 31 December 2023**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>9</b>
Statement of financial activities	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>12</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>22</b>
Notes to the detailed statement of financial activities	<b>24</b>

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### Reference and administrative details

<b>Registered charity name</b>	Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch
<b>Charity registration number</b>	208111
<b>Principal office</b>	34 Station Road Ashford Kent TN23 1PH

### The trustees

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 <sup>nd</sup> January 2023)
I C Smith	(Resigned 22 <sup>nd</sup> April 2023)
M Li	(Resigned 28 <sup>th</sup> June 2023)
A Sheriff	(Resigned 28 <sup>th</sup> June 2023)
T Rodgers	(Appointed 13 <sup>th</sup> September 2023)
K Farnell	(Appointed 13 <sup>th</sup> September 2023)
L Kemp	(Appointed 28 <sup>th</sup> February 2024)

### REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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) (Charities SORP (FRS 102)) (as amended for accounting periods commencing from 1 January 2019).

Consideration has also been given to the additional guidance issued by the Charities SORP Committee in March 2020, entitled 'Implications of COVID-19 control measures and charity financial reporting'.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### OBJECTIVES AND ACTIVITIES

#### Purpose

The RSPCA Kent, Ashford, Tenterden & District Branch is a registered charity. The object of the charity is to "promote kindness and to prevent and suppress cruelty to animals, and do all such lawful acts as the branch may consider to be conducive or incidental to the attainment of these objects".

#### Main Activities

The main activities of the charity during 2023 were:

- Running the Ashford Cattery with the associated income, including through our sponsorship scheme
- Running the charity shop in Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers
- Supporting and working with the other branches within the RSPCA network
- Supporting the communities within our branch areas with initiatives such as the pet food bank

#### Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### ACHIEVEMENTS AND PERFORMANCE

#### Significant Activities

Despite three really difficult years, once again we entered a new financial year on 1<sup>st</sup> January 2023 optimistic about the future. We have amazing staff, volunteers and supporters who work hard together to make us a success and this always gives us cause to be hopeful. We were looking to widen our reach not only in terms of our geographical area within the branch boundaries, which goes beyond Ashford and Tenterden, covering parts of Romney Marsh etc., but also changing the layout of the cattery to enable us to meet licencing conditions for other small animals. As ever, we planned to continue with the work we do to provide essential support to the wider RSPCA.

During the year we received a very generous legacy and support from the national society in terms of not only the door-to-door grant but also grants from the regional board to support the work we do in relation to neutering and welfare support. The shop had an amazing year, which continues in 2024.

We were also lucky enough to receive a large donation from Battersea Dogs and Cats Home, as following generous public donations in Paul O'Grady's name, and to mark 11 years since Paul was made their Ambassador, Battersea chose to honour five animal charities close to Paul's heart, which included us. We would like to thank Battersea for this extremely kind donation and Paul for the support he so generously gave us over the years.

We received income of £51,936 in 2023 from the cattery (£29,416 in 2022).

The combination of these income streams has meant that income increased by almost 70%. Although costs, as expected, also increased this was only by 6%. We are so pleased and proud to note that this means the charity has made a surplus in 2023.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

**Year ended 31 December 2023**

Our achievements for 2023 are something to be extremely proud of and are as follows (2022 figures are given in brackets):

- We took in 244 cats (258) and rehomed 244 (239);
- We neutered 131 animals (168) including 24 (36) owned by members of the public;
- We microchipped 98 animals (143) including 3 (35) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 24 animals (18).

We would like to thank all those people who contribute to the success of the charity and support us through time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. We would also like to thank the RSPCA Regional Board for the grants given during the year and other organisations who continue to support our work. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them, whatever the economic conditions. We continue to be truly humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

### **The Branch Charity Shop (est.2003)**

The shop had an extremely good year with sales outstripping pre-pandemic levels. Income increased by 45%. This has been vital to the charity's income stream adding essential cash to our revenue. Whilst not directly working with animals the cash from the shop is a large part of the charity being able to run our rehoming centre plus all the other animal welfare work we undertake.

The Trustees would like to thank all the volunteers in the shop for their time and dedication. We know working in a retail environment is not easy at times. We would also like to thank our staff for their support in ensuring the shop continues to be successful. Last but not least we thank all our customers for supporting us in the last year.

The shop raised £55,274 during 2023, compared to £38,161 for 2022.

### **Fundraising, Donations and Membership**

During 2023 we continued to utilise social media to make appeals and for fundraising. Our face-to-face events also took place. Total money raised from fundraising events during the year were £8,202 (£6,257 in 2022). In addition, total donations amounted to £27,096, including the £20,000 donation from Battersea (£8,034 in 2022). We would like to thank everyone who has responded so generously to our appeals and to our staff who work extremely hard on the design of the campaigns and monitor the response. We would like to thank the members of the Fundraising Committee for the time they give up and enthusiasm they have for raising money for the charity. As always it is much appreciated. It is heartening to see fundraising increase after the last few difficult years.

During the year we were grateful to be awarded grants from the Regional Board of the RSPCA. The Regional Board continues to support the charity in 2024. We would like to thank the National Society, the Regional Board and all the relevant staff and trustees across the RSPCA family for their support.

We continue to run our sponsorship scheme, currently known as Blake's Fund, named after a kitten that we hand reared at the cattery during lock-down. During 2023 this raised £4,544 (£4,892 in 2022).

We also continue to receive the RSPCA Door to Door income, which during 2023 amounted to £23,094 (£23,218 in 2022).

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### Managing our Investments

During 2023 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The year-end investment portfolio sat at £110,214 (£112,769 in 2022). Income from investments was £6,962, compared to £9,077 in 2022. The expected income yield for 2023 was 5.58%. The actual yield was higher at 6.32%.

### Supporting the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers

As with previous years we continued to support the work of the local RSPCA Inspectors, Animal Welfare Officers and Animal Collection Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2023 we supported the collection of injured and stray cats and provided financial aid to a number of domestic animals that needed veterinary treatment.

### Impact of COVID-19

Whilst the impact of COVID-19 on the main activities of the charity was less during 2023 than the previous years, the charity did still have to work within a difficult economic situation. We believe that the cost of living crisis and vet shortage had and continues to have a greater impact on the organisation now than COVID-19 related restrictions, which are no longer enforced from a legal point of view. We are hopeful therefore that this will be the last report that includes this section.

### FINANCIAL REVIEW

Income for the year amounted to £231,907 (£138,518 in 2022), which is an increase of almost 70% and an absolute increase of £93,389. This reflects an extremely positive move forward. For the first time in 7 years the charity made a surplus for the year.

The main sources of income changed from 2022, with legacies and donations seeing a large increase. The main sources of income were cattery income of £51,936 (£29,416 in 2022), total fundraising of £31,296 (£29,475 in 2022), shop takings of £55,274 (£38,161 in 2022), donations of £27,096 (£8,034 in 2022) and bequests and legacies of £39,828 (£215 in 2022).

Total expenditure for the year amounted to £226,925, compared to £214,795 in 2022.

This resulted in a surplus for the year of £4,982 (deficit £76,277 in 2022). After taking account of movements on the charity's investments this resulted in an overall increase in funds of £2,427 (deficit £78,160 in 2022).

The board of trustees continued, as in previous years, to review the finances of the charity on a regular basis. Board meetings are held 11 times a year as a matter of course however during 2023 a number of additional meetings were held to discuss strategic and operational issues. During these meetings numerous issues were discussed, which included although were not limited to, the review of expenditure and income streams, and the potential of collaborating with organisations such as RSPCA branches on particular work streams, for example the expansion of fostering schemes to cover other animals in addition to cats.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £106,000 and £159,000 (£98,000 and £146,000 in 2022), as unrestricted reserves. This is based on an average of the last three years expenditure. The unrestricted reserves of the charity at 31 December 2023 amount £49,969 (£35,199 in 2022). In addition to this, the charity holds investments of £110,214. The total of these exceed the 9 months of average general expenditure threshold.

It is believed that should operations drastically reduce at the cattery, that this level of reserves and investments would allow sufficient time to wind up the operation in a professional and reasonable manner, enabling the meeting of its legal and moral obligations to its suppliers and staff. The policy is reviewed and updated on an annual basis and has been reviewed in light of COVID-19.

Funds relating to fixed assets and investments at 31 December 2023 amounted to £421,062 (£433,405 in 2022). Total charity funds, which are all unrestricted amounted to £471,031 (£468,604 in 2022).

### Investment Policy

The investments held by the charity were inherited from previous Trustees and committees. No change is foreseen by the current Board of Trustees in terms of the investments held. In accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided.

### Risk Policy

The Trustees understand and accept that the management and control of risk rests with us. As such we work on a day-to-day basis with both the staff and volunteers of the charity, together with professional advisers where necessary, to ensure risks are managed to within an acceptable level. We are also supported by the National Society and our Branch Partnership Manager in this vital area.

During 2023 and to date the Board of Trustees continued to go through a period of change, with a number of Trustees resigning. We continued to review organisational governance, in light of the potential changes in the current relationship with the National Society and the impact on the charity of issues such as the vet shortage and reduced service / increased veterinary costs. To facilitate this work we have come together for additional meetings, including ones to discuss the overarching strategy and have worked with colleagues across the RSPCA family on potential projects such as introducing a small animal rehoming centre.

We believe that the risks facing the charity have remained consistent with previous years in the main. The main risks facing the charity are:

- Loss of trustees / skills and experience of trustees
- Loss of income / increased demand on the charity as a result of the difficult economic climate
- Increased cost / negative impact on animal welfare as a result of the current vet shortage
- Failure to understand the impact of planned changes in relationship with RSPCA
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

# **Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

## **Trustees' Annual Report**

**Year ended 31 December 2023**

These risks are mitigated through training, internal policies and procedures, use of social media and all appropriate avenues to reach potential trustees, volunteers, donors and supporters, bringing in extra skilled resources when necessary and working closely with colleagues across the RSPCA family.

### **Pay Policy for Key Management Personnel**

The Trustees consider that it is the Trustees that make-up the key management personnel of the charity. The Trustees are in charge of directing and controlling, running and operating the charity on a day to day basis and all executive functions sit with us. All Trustees give of their time freely and no trustee received remuneration in the year.

There is a Remuneration Policy in place for the charity, which covers all members of staff.

### **Pension Liability**

The pension contributions made are for an auto enrolment scheme and are therefore defined contribution and not a defined benefit scheme. As such these are all individual employee pots rather than an entity pension scheme and therefore there is no impact on the charity in this respect.

### **Plans for the future**

The Trustees plans for the next 12 months are:

- Recruit more trustees and volunteers to support the charity
- Reach a greater proportion of the branch area
- Increase impact in terms of opening a small animal rehoming centre
- Expand the food bank and welfare support service
- Continue to develop strategies to increase legacies
- Develop strategies to increase fundraising and marketing opportunities
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including increasing the use of social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

### **COVID-19 and going concern**

As already noted in the Trustees' Report there has been an impact on income as a result of the COVID-19. There has been an additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. We believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

### STRUCTURE

The charity, which is registered with the Charity Commission under number 208111, is established under the RSPCA Branch Rules effective 18 February 2009.

### GOVERNANCE AND MANAGEMENT

The Trustees of The Royal Society for the Prevention of Cruelty to Animals (Ashford, Tenterden & District Branch) are responsible for the general control and management of the administration of the charity.

During the year and up to the date of the approval of the Report of the Trustees, the following were Trustees of the Charity:

S C Stoker (Chair)	
L A Kendall (Treasurer)	
S Moir (Secretary)	
G E Hoad	
I Brant	
C Blackledge	(Resigned 2 <sup>nd</sup> January 2023)
I C Smith	(Resigned 22 <sup>nd</sup> April 2023)
M Li	(Resigned 28 <sup>th</sup> June 2023)
A Sheriff	(Resigned 28 <sup>th</sup> June 2023)
T Rodgers	(Appointed 13 <sup>th</sup> September 2023)
K Farnell	(Appointed 13 <sup>th</sup> September 2023)
L Kemp	(Appointed 28 <sup>th</sup> February 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2023. It was acknowledged that a wider range of experience would be an advantage in light of the plans for the charity, especially around fundraising and information technology. We therefore used our trustee skills audit to continue to look for new trustees. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Trustees' Annual Report

Year ended 31 December 2023

### TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' annual report was approved on .....17.6.2024..... and signed on behalf of the board of trustees by:



S C Stoker  
Trustee



L A Kendall  
Trustee

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Independent Examiner's Report to the Trustees of Royal Society for the  
Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch**

**Year ended 31 December 2023**

I report to the trustees on my examination of the financial statements of Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch ('the charity') for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Burgess Hodgson LLP  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

19/06/2024

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Statement of Financial Activities**

**Year ended 31 December 2023**

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	80,585	80,585	26,273
Charitable activities	5	56,480	56,480	34,308
Other trading activities	6	87,880	87,880	68,860
Investment income	7	6,962	6,962	9,077
<b>Total income</b>		<u>231,907</u>	<u>231,907</u>	<u>138,518</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	226,925	226,925	214,795
<b>Total expenditure</b>		<u>226,925</u>	<u>226,925</u>	<u>214,795</u>
Net losses/(gains) on Investments	11	2,555	2,555	1,883
<b>Net income/(expenditure) and net movement in funds</b>		<u>2,427</u>	<u>2,427</u>	<u>(78,160)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		468,604	468,604	546,764
<b>Total funds carried forward</b>		<u>471,031</u>	<u>471,031</u>	<u>468,604</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Statement of Financial Position**

**31 December 2023**

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	16		310,848	320,636
Investments	17		110,214	112,769
			<u>421,062</u>	<u>433,405</u>
<b>Current assets</b>				
Debtors	18	12,584		8,496
Cash at bank and in hand		60,805		50,448
		<u>73,389</u>		<u>58,944</u>
<b>Creditors: amounts falling due within one year</b>	19	23,420		23,745
<b>Net current assets</b>			<u>49,969</u>	<u>35,199</u>
<b>Total assets less current liabilities</b>			<u>471,031</u>	<u>468,604</u>
<b>Net assets</b>			<u><u>471,031</u></u>	<u><u>468,604</u></u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>471,031</u>	<u>468,604</u>
<b>Total charity funds</b>	21		<u><u>471,031</u></u>	<u><u>468,604</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ...17.6.2024..., and are signed on behalf of the board by:



S C Stoker  
Trustee



L A Kendall  
Trustee

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements

Year ended 31 December 2023

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 34 Station Road, Ashford, Kent, TN23 1PH.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves including investments for the charity to be able to continue as a going concern.

As already noted in the Trustees' Report there has been an impact on income as a result of COVID-19, and there has been additional pressure placed on the charity through the increases in costs as a result of inflation and a vet shortage. The Trustees believe we have worked to mitigate these influences as far as possible and the year-end results show the charity has moved into a surplus position.

A large amount of work has been undertaken by members of staff to increase donations through social media campaigns, which continue to be well supported. Grants from various organisations have been applied for, some of which have been successful. The shop continues to bring in a good income, which is now outstripping pre-pandemic levels. In addition an unexpected legacy and large donation were received.

The investments we hold are for the medium to long-term and therefore expect to see a recovery from the current impact on value and income. The return on these investments is still strong at approximately 6% and we hope to see additional capital growth in the coming months.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society.

We are satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2024 to mitigate any legacy impacts. As a result, as at the date of this report, the Board of Trustees are confident that the charity will continue to be able to operate during the next 12 months and is therefore currently a going concern. As such we believe that the accounts give a true and fair view and that there are no changes required for post balance sheet events.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

### 3. Accounting policies *(continued)*

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fund raising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Income from clinic charges, collections and other fundraising is recognised on an accruals basis.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2023**

### **3. Accounting policies *(continued)***

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs involved in putting on fundraising events and costs involved in running the charity shop;
- Expenditure on charitable activities includes comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. The purchase of cards and brochures is included in the Statement of Financial Activities in the year of purchase. Costs of printing publications and cards are expensed in the year they are incurred;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% straight line
Equipment	-	5% straight line

#### **Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2023**

### 3. Accounting policies *(continued)*

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Membership subscriptions	161	161	183	183
Donations	27,096	27,096	8,034	8,034
Bequests and legacies	39,828	39,828	215	215
<b>Grants</b>				
RSPCA Grant	13,500	13,500	9,156	9,156
Pets at Home Foundation Grant	–	–	8,685	8,685
	<u>80,585</u>	<u>80,585</u>	<u>26,273</u>	<u>26,273</u>

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Cattery	51,936	51,936	29,416	29,416
Safe Haven	4,544	4,544	4,892	4,892
	<u>56,480</u>	<u>56,480</u>	<u>34,308</u>	<u>34,308</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**6. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Shop takings	55,274	55,274	38,161	38,161
Fundraising events	8,202	8,202	6,257	6,257
RSPCA Door to Door	23,094	23,094	23,218	23,218
Other	1,310	1,310	1,224	1,224
	<u>87,880</u>	<u>87,880</u>	<u>68,860</u>	<u>68,860</u>

**7. Investment income**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Income from other investments	6,962	6,962	9,077	9,077
	<u>6,962</u>	<u>6,962</u>	<u>9,077</u>	<u>9,077</u>

**8. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Shop	6,771	6,771	6,864	6,864
Cattery	51,745	51,745	53,183	53,183
Other	568	568	1,873	1,873
Support costs	167,841	167,841	152,875	152,875
	<u>226,925</u>	<u>226,925</u>	<u>214,795</u>	<u>214,795</u>

**9. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Shop	6,771	4,010	10,781	7,535
Cattery	51,745	153,584	205,329	195,940
Other	568	6,398	6,966	7,495
Governance costs	–	3,849	3,849	3,825
	<u>59,084</u>	<u>167,841</u>	<u>226,925</u>	<u>214,795</u>

## Royal Society for the Prevention of Cruelty to Animals Kent, Ashford, Tenterden and District Branch

### Notes to the Financial Statements *(continued)*

**Year ended 31 December 2023**

#### 10. Analysis of support costs

	Shop £	Cattery £	Other £	<b>Total 2023</b> £	Total 2022 £
Staff costs	–	129,973	–	129,973	124,696
Rates, water and sewerage	2,357	4,408	–	6,765	3,686
Light and heat	1,092	8,499	–	9,591	6,854
Motor expenses	–	–	1,911	1,911	2,914
Telephone	476	1,281	–	1,757	1,436
Insurance	–	817	–	817	1,141
Legal and professional fees	–	–	1,567	1,567	730
Other office costs	85	8,606	2,920	11,611	7,593
Governance costs	–	–	3,849	3,849	3,825
	<u>4,010</u>	<u>153,584</u>	<u>10,247</u>	<u>167,841</u>	<u>152,875</u>

#### 11. Net losses/(gains) on investments

	Unrestricted Funds £	<b>Total Funds</b> <b>2023</b> £	Unrestricted Funds £	Total Funds 2022 £
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>2,555</u>	<u>1,883</u>	<u>1,883</u>

#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2023</b> £	2022 £
Depreciation of tangible fixed assets	<u>9,788</u>	<u>13,517</u>

#### 13. Independent examination fees

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,850</u>	<u>1,825</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b> £	2022 £
Wages and salaries	124,841	120,222
Social security costs	3,485	2,941
Employer contributions to pension plans	1,647	1,533
	<u>129,973</u>	<u>124,696</u>

The average head count of employees during the year was 7 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2023**

**15. Trustee remuneration and expenses**

No member of staff earned more than £60,000 during the year (2022: Nil).

**16. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
<b>At 1 January 2023 and 31 December 2023</b>	<u>375,000</u>	<u>26,751</u>	<u>5,995</u>	<u>84,805</u>	<u>492,551</u>
<b>Depreciation</b>					
At 1 January 2023	60,000	26,489	1,671	83,755	171,915
Charge for the year	7,500	262	1,499	527	9,788
<b>At 31 December 2023</b>	<u>67,500</u>	<u>26,751</u>	<u>3,170</u>	<u>84,282</u>	<u>181,703</u>
<b>Carrying amount</b>					
<b>At 31 December 2023</b>	<u>307,500</u>	<u>–</u>	<u>2,825</u>	<u>523</u>	<u>310,848</u>
At 31 December 2022	<u>315,000</u>	<u>262</u>	<u>4,324</u>	<u>1,050</u>	<u>320,636</u>

**17. Investments**

	Other investments £
<b>Cost or valuation</b>	
At 1 January 2023	112,769
Additions	–
Fair value movements	<u>(2,555)</u>
<b>At 31 December 2023</b>	<u>110,214</u>
<b>Impairment</b>	
<b>At 1 January 2023 and 31 December 2023</b>	<u>–</u>
<b>Carrying amount</b>	
<b>At 31 December 2023</b>	<u>110,214</u>
At 31 December 2022	<u>112,769</u>

All investments shown above are held at valuation.

**18. Debtors**

	2023 £	2022 £
Trade debtors	1,731	157
Prepayments and accrued income	3,856	3,771
Other debtors	6,997	4,568
	<u>12,584</u>	<u>8,496</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 December 2023**

**19. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Trade creditors	11,473	12,108
Accruals and deferred income	4,809	3,441
Social security and other taxes	2,025	585
Other creditors	5,113	7,611
	<u>23,420</u>	<u>23,745</u>

**20. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,647 (2022: £1,533).

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Jan 2023	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023
General funds	35,199	231,907	(226,925)	12,343	(2,555)	49,969
Fixed asset reserve	320,636	–	–	(9,788)	–	310,848
Investment reserve	112,769	–	–	(2,555)	–	110,214
	<u>468,604</u>	<u>231,907</u>	<u>(226,925)</u>	<u>–</u>	<u>(2,555)</u>	<u>471,031</u>

	At 1 Jan 2022	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022
General funds	27,593	138,518	(214,795)	85,766	(1,883)	35,199
Fixed asset reserve	334,153	–	–	(13,517)	–	320,636
Investment reserve	185,018	–	–	(72,249)	–	112,769
	<u>546,764</u>	<u>138,518</u>	<u>(214,795)</u>	<u>–</u>	<u>(1,883)</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Financial Statements *(continued)***

**Year ended 31 December 2023**

**22. Analysis of net assets between funds**

	Unrestricted Funds £	<b>Total Funds 2023 £</b>
Tangible fixed assets	310,848	310,848
Investments	110,214	110,214
Current assets	73,389	73,389
Creditors less than 1 year	(23,420)	(23,420)
<b>Net assets</b>	<u>471,031</u>	<u>471,031</u>
	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	320,636	320,636
Investments	112,769	112,769
Current assets	58,944	58,944
Creditors less than 1 year	(23,745)	(23,745)
<b>Net assets</b>	<u>468,604</u>	<u>468,604</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Management Information**

**Year ended 31 December 2023**

**The following pages do not form part of the financial statements.**

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Detailed Statement of Financial Activities**

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Membership subscriptions	161	183
Donations	27,096	8,034
Bequests and legacies	39,828	215
RSPCA Grant	13,500	9,156
Pets at Home Foundation Grant	—	8,685
	<u>80,585</u>	<u>26,273</u>
<b>Charitable activities</b>		
Cattery	51,936	29,416
Safe Haven	4,544	4,892
	<u>56,480</u>	<u>34,308</u>
<b>Other trading activities</b>		
Shop takings	55,274	38,161
Fundraising events	8,202	6,257
RSPCA Door to Door	23,094	23,218
Other	1,310	1,224
	<u>87,880</u>	<u>68,860</u>
<b>Investment income</b>		
Income from other investments	6,962	9,077
	<u>6,962</u>	<u>9,077</u>
<b>Total income</b>	<u><u>231,907</u></u>	<u><u>138,518</u></u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Detailed Statement of Financial Activities *(continued)***

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	39,577	31,194
Wages and salaries	124,841	120,222
Employer's NIC	3,485	2,941
Pension costs	1,647	1,533
Rent	6,750	6,750
Rates and water	8,571	5,299
Light and heat	9,591	6,854
Repairs and maintenance	1,163	8,846
Insurance	817	1,141
Motor vehicle expenses	1,911	2,914
Legal and professional fees	5,416	4,555
Telephone	1,757	1,436
Other office costs	11,611	7,593
Depreciation	9,788	13,517
	<u>226,925</u>	<u>214,795</u>
 <b>Total expenditure</b>	 <u>226,925</u>	 <u>214,795</u>
 <b>Net losses/(gains) on Investments</b>		
(Gains)/ losses on other investment assets	<u>2,555</u>	<u>1,883</u>
 <b>Net income/(expenditure)</b>	 <u>2,427</u>	 <u>(78,160)</u>

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Detailed Statement of Financial Activities**

**Year ended 31 December 2023**

	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Shop</b>		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	21	114
	<u>6,771</u>	<u>6,864</u>
<i>Support costs</i>		
Shop - rates & water	2,357	(1,063)
Shop - light & heat	1,092	906
Shop - telephone	476	687
Shop - other office costs	85	141
	<u>4,010</u>	<u>671</u>
<b>Cattery</b>		
<i>Activities undertaken directly</i>		
Cattery - purchases	39,009	29,366
Cattery - rates & water	1,806	1,613
Cattery - repairs & maintenance	1,142	8,687
Cattery - Depreciation	9,788	13,517
	<u>51,745</u>	<u>53,183</u>
<i>Support costs</i>		
Cattery - wages & salaries	124,841	120,222
Cattery - employer's NIC	3,485	2,941
Cattery - pension costs	1,647	1,533
Cattery - rates & water	4,408	4,749
Cattery - light & heat	8,499	5,948
Cattery - insurance	817	1,141
Cattery - telephone	1,281	749
Cattery - other office costs	8,606	5,474
	<u>153,584</u>	<u>142,757</u>
<b>Other</b>		
<i>Activities undertaken directly</i>		
Other - purchases	568	1,828
Other - repairs & maintenance	—	45

Carried forward

568

1,873

**Royal Society for the Prevention of Cruelty to Animals Kent,  
Ashford, Tenterden and District Branch**

**Notes to the Detailed Statement of Financial Activities** *(continued)*

**Year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
Brought forward	568	1,873
	<u>568</u>	<u>1,873</u>
<b>Support costs</b>		
Other - motor expenses	1,911	2,914
Other - legal and professional fees	1,567	730
Other - other office costs	2,920	1,978
	<u>6,398</u>	<u>5,622</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,850	1,825
Governance costs - financial advice	1,999	2,000
	<u>3,849</u>	<u>3,825</u>
<b>Expenditure on charitable activities</b>	<u><u>226,925</u></u>	<u><u>214,795</u></u>