

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

Unaudited Financial Statements

31 December 2024

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 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	21
Notes to the detailed statement of financial activities	23

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

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

The trustees

S C Stoker	(Resigned 1 September 2024)
G E Hoad	
L A Kendall	(Resigned 1 September 2024)
S Moir	
I Brant	(Resigned 11 June 2024)
L A Dammous	(Appointed 28 February 2024)
T Rogers	
K Farnell	
N P A Vickers	(Appointed 8 July 2024)

Independent examiner	Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2024. 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 *(continued)*

Year ended 31 December 2024

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 2024 were:

- Running the Ashford Garden Cattery with the associated income, including our sponsorship scheme
- Running the charity shop in Willesborough, Ashford
- Fundraising, donations and membership
- Managing our investments
- Supporting the local and regional RSPCA Inspectorate
- Supporting and working with the other RSPCA branches
- Supporting communities within our branch areas, including 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

The Ashford & District Branch is an independent charity which must entirely cover its operational costs from the income we raise, and we can only continue to operate through the generosity of our local businesses and residents. Our staff, volunteers, donors, sponsors, animal centre and charity shop visitors, members of the public who attend our events, our suppliers, and the RSPCA network, continue to work together so that we can help animals in need in our area – for which we are very thankful.

Animal Centre Activities

Our achievements in 2024 are as follows (with 2023 figures in brackets):

- We took in 225 cats (244 in 2023) and rehomed 234 cats (244)
- We neutered 153 cats (131) including 121 owned by members of the public (24)
- We neutered 2 public-owned rabbits and 1 rat through our welfare assistance scheme
- We microchipped 149 animals (98) and ran microchipping events which chipped 200 cats owned by members of the public (3)
- We provided help with veterinary care through our Welfare Assistance Scheme for 29 animals (24)

We would like to thank all those 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 funding assistance 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 work would not be possible without them, and we continue to be humbled by the contributions made, whether financial, time or in terms of encouragement through social media.

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Branch Charity Shop (est.2003)

In 2024 we generated a total of £64,730 from our Willesborough charity shop takings, which is the largest single source of income for the year and makes up approximately 24% of our total income. The shop sales grew by 17% compared to 2023 takings (£55,274), and by a staggering 70% on 2022 figures (£38,161). We cannot emphasise enough how important the shop is to our charity operation, and this vital income stream is simply essential to our sustainability. We sincerely thank the volunteers who run the shop and to all the local residents who donate and shop there.

Fundraising, Donations and Membership

We continue to utilise social media to appeal for fundraising, alongside our very popular and well-attended face-to-face events. Total money raised from our fundraising events during the year was £7,351, which was a slight reduction on the £8,202 raised in 2023 (£6,257 in 2022). One-off donations amounted to £9,916, which is significantly lower than 2023's figure of £27,096, which included a £20,000 donation from Battersea, but was up compared to 2022's figure of £8,034. We also continue to receive the RSPCA Door to Door income, which during 2024 amounted to £21,816, which is again lower than 2023 figures of £23,094 (and £23,218 in 2022). Our membership is similarly reducing in number with 43 branch members in 2024 compared to 50 members in 2023. We are actively working to buck this trend for 2025 and are running numerous campaigns to increase both fundraising and membership numbers. We consider these falls a likely impact of the ongoing cost-of-living crisis, which forced the public to reduce spending in the face of rocketing bills. Regardless, we would like to thank everyone who has responded so generously to our appeals and to the members of staff and 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 and every penny counts.

Managing our Investments

During 2024 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. Despite this, we continued to see our portfolio shrink and we will be reassessing our strategy for this money in 2025. The year-end investment portfolio sat at £108,563 in 2024, compared to £110,214 in 2023, and £112,769 in 2022.

Supporting the local RSPCA Inspectors and Animal Welfare Officers

As with previous years we continued to support the work of regional and national RSPCA Inspectors and Animal Welfare Officers, working on complaints of cruelty to animals and helping with the collections and rescues of animals in distress. During 2024 we supported the resolution of a multi-cat household in New Romney, where over 30 cats were removed and the majority finding sanctuary at our cattery, all of whom have subsequently been placed in loving homes.

FINANCIAL REVIEW

In 2024 we generated total income of £268,816 with the largest single source of income (approx. 24%) from the Willesborough charity shop takings. Total expenditure in 2024 was £250,151, with staff costs making up approx. 54% of this total. We are a people business, and our dedicated team is critical to a professional and caring environment for the animals in our care. The next most significant cost is our vet bills which accounted for approx. 15% in 2024, with the balance taken up with running costs of the cattery and shop, including utility bills and shop rent. Overall, we are delighted to have ended up with a surplus of £17,014.

The income for 2024 of £268,816 was an increase on 2023 of £231,907 (£138,518 in 2022), which is extremely positive and represents the second consecutive year of making a surplus, following 6 years of annual losses. However, this surplus is largely thanks to the shop, which was our biggest source of income in 2024, as well as a significant uplift in grant income. All other significant income sources

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

shrank compared to the previous year:

- shop takings of £64,730 compared to £55,274 in 2023
- cattery charges and rehoming fees of £51,218 - slightly down from £51,936 in 2023
- RSPCA grants of £40,101 compared to £13,500 in 2023
- fundraising of £29,167 compared to £31,296 in 2023
- donations of £41,480 compared to £27,096 in 2023
- bequests and legacies of £7,500 – a significant drop from £39,828 2023.
- We also received restricted income in the period of £22,559 which was not received last year.

Total expenditure for the year amounted to £250,151 compared to £226,925 in 2023, and £214,795 in 2022.

This resulted in a surplus for the year of £17,014 compared to a surplus of £2,472 in 2023, and a deficit of £78,160 in 2022.

The board of trustees continually reviews the finances of the charity during formal as well as regular informal meetings with staff. Board meetings are held 11 times a year as a matter of course with several additional meetings held to discuss strategic and operational issues.

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £121,000 and £182,000 (£113,000 and £170,000 in 2023), as unrestricted reserves. The current unrestricted reserves of the charity at 31 December 2024 amounted to £63,473 (£49,969 in 2023). In addition to this, the charity holds investments of £108,563 (£110,214 in 2023). The total of these (£172,036) is approximately 8.5 months of average general expenditure. If operations should drastically reduce at the cattery or expenses drastically increase, 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. Funds relating to fixed assets and investments at 31 December 2024 amounted to £409,889 (£421,062 in 2023). Total charity capital and reserves amounted to £488,045, similar to the previous year - £471,031 in 2023.

Investment Policy

The investments held by the charity were inherited from previous Trustees and committees, and, in accordance with Charity Commission guidance, the Trustees continue to use an Investment Manager and accordingly rely on the advice provided. Due to the nature of the investments held and the fees associated, we have seen a reduction in the value of the holdings over recent years. It is for this reason that the Board intends to reassess this investment with the potential to disinvest and redirect to a more accessible and fee-free savings product.

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

- Loss of skills and experience of staff, volunteers and trustees
- Loss of income as a result of the difficult economic climate

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

- Increased expenditure as a result of rising costs
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations

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.

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 volunteers to support the charity, particularly to support sickness and holiday cover in the charity shop with a view to maximising shop income
- Review the charity shop strategy, especially in relation to opening hours
- Develop strategies to increase sponsorship and legacies
- Develop strategies to increase fundraising
- Develop strategies to increase grant funding
- Increase impact on animal welfare by launching a small animal centre and start a local schools education and awareness programme
- Continue to work on governance and administration structures, as well as staffing structures
- Implement a new Charitable Incorporated Organisation (CIO) structure for the charity

Going Concern

We are satisfied, based on past results, that we are robust as a stand-alone organisation and, 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

K L Farnell (Chair)
 N P A Vickers (Treasurer) (Appointed 8 July 2024)
 S Moir (Secretary)
 G E Hoad
 T Rodgers
 L Dammous (was Kemp; appointed 28th February 2024)
 S Bird (Appointed 29 January 2025)

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

S C Stoker (Resigned 1 September 2024)

L A Kendall (Resigned 1 September 2024)

I Brant (Resigned 11 June 2024)

The Board of Trustees must consist of between five and fourteen members, which was the case during 2024, and we believe we have a good range of experience on the current Board. However, given the risk of losing a member of the Board at any time, we have a rolling recruitment policy and continue to undertake regular trustee skills audits to ensure we have an appropriate and effective team in place. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All trustees are subject to election at the Annual General Meeting.

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 25 June 2025 and signed on behalf of the board of trustees by:



K L Farnell
Trustee



N P A Vickers
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 2024

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 2024.

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.



Mr Andrew Collyer ACA
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN
25 June 2025

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

Statement of Financial Activities

Year ended 31 December 2024

		2024	2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	89,576	–	89,576	80,585
Charitable activities	5	51,218	22,559	73,777	56,480
Other trading activities	6	97,120	–	97,120	87,880
Investment income	7	8,343	–	8,343	6,962
Total income		<u>246,257</u>	<u>22,559</u>	<u>268,816</u>	<u>231,907</u>
Expenditure					
Expenditure on charitable activities	8,9	243,108	7,876	250,984	226,925
Other expenditure	11	(833)	–	(833)	–
Total expenditure		<u>242,275</u>	<u>7,876</u>	<u>250,151</u>	<u>226,925</u>
Net losses/(gains) on Investments	12	1,651	–	1,651	2,555
Net income and net movement in funds		<u>2,331</u>	<u>14,683</u>	<u>17,014</u>	<u>2,427</u>
Reconciliation of funds					
Total funds brought forward		471,031	–	471,031	468,604
Total funds carried forward		<u>473,362</u>	<u>14,683</u>	<u>488,045</u>	<u>471,031</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 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		301,326	310,848
Investments	18		108,563	110,214
			<u>409,889</u>	<u>421,062</u>
Current assets				
Debtors	19	19,596		12,584
Cash at bank and in hand		69,833		60,805
		<u>89,429</u>		<u>73,389</u>
Creditors: amounts falling due within one year	20	25,956		23,420
Net current assets			<u>63,473</u>	<u>49,969</u>
Total assets less current liabilities			<u>473,362</u>	<u>471,031</u>
Net assets			<u>473,362</u>	<u>471,031</u>
Funds of the charity				
Restricted funds			14,683	–
Unrestricted funds			458,679	471,031
Total charity funds	22		<u>473,362</u>	<u>471,031</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 June 2025, and are signed on behalf of the board by:

Karen Farnell

K L Farnell
Trustee

Nick Vickers

N P A Vickers
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 2024

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 has 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.

The charity, as a branch of the RSPCA, does receive support, financial and otherwise, from other branches, the Regional Board and the National Society. All of these have been subject to the impact of COVID-19 and as such we do not believe that we should rely to the same level of input going forward although of course we hope that it does. For example we expect door-to-door grant to drop off as we go forward.

We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will continue to work during 2022 to mitigate any such 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 2024

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 2024

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 2024

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 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Membership subscriptions	495	495	161	161
Donations	41,480	41,480	27,096	27,096
Bequests and legacies	7,500	7,500	39,828	39,828
Grants				
RSPCA Grant	40,101	40,101	13,500	13,500
	<u>89,576</u>	<u>89,576</u>	<u>80,585</u>	<u>80,585</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cattery	51,218	–	51,218
Safe Haven	–	–	–
Neutering, welfare and animal buildings	–	22,559	22,559
	<u>51,218</u>	<u>22,559</u>	<u>73,777</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 2024

5. Charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cattery	51,936	–	51,936
Safe Haven	4,544	–	4,544
Neutering, welfare and animal buildings	–	–	–
	<u>56,480</u>	<u>–</u>	<u>56,480</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop takings	64,730	64,730	55,274	55,274
Fundraising events	7,351	7,351	8,202	8,202
RSPCA Door to Door	21,816	21,816	23,094	23,094
Other	3,223	3,223	1,310	1,310
	<u>97,120</u>	<u>97,120</u>	<u>87,880</u>	<u>87,880</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from other investments	8,343	8,343	6,962	6,962

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Shop	6,846	–	6,846
Cattery	62,020	–	62,020
Other	473	7,876	8,349
Support costs	173,769	–	173,769
	<u>243,108</u>	<u>7,876</u>	<u>250,984</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Shop	6,771	–	6,771
Cattery	51,745	–	51,745
Other	568	–	568
Support costs	167,841	–	167,841
	<u>226,925</u>	<u>–</u>	<u>226,925</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 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Shop	6,846	5,542	12,388	10,781
Cattery	62,020	156,764	218,784	205,329
Other	473	5,959	6,432	6,966
Governance costs	–	5,504	5,504	3,849
	<u>69,339</u>	<u>173,769</u>	<u>243,108</u>	<u>226,925</u>

10. Analysis of support costs

	Shop £	Cattery £	Other £	Total 2024 £	Total 2023 £
Staff costs	–	135,284	–	135,284	129,973
Rates, water and sewerage	2,833	4,764	–	7,597	6,765
Light and heat	1,589	7,518	–	9,107	9,591
Motor expenses	–	–	1,588	1,588	1,911
Telephone	1,021	1,003	–	2,024	1,757
Insurance	–	1,182	–	1,182	817
Legal and professional fees	–	–	1,542	1,542	1,567
Other office costs	99	7,013	2,829	9,941	11,611
Governance costs	–	–	5,504	5,504	3,849
	<u>5,542</u>	<u>156,764</u>	<u>11,463</u>	<u>173,769</u>	<u>167,841</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Loss on disposal of tangible fixed assets held for charity's own use	(833)	(833)	–	–

12. Net losses/(gains) on investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on other investment assets	(1,651)	(1,651)	(2,555)	(2,555)

13. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	9,522	9,788
Gains on disposal of tangible fixed assets	(833)	–

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 2024

14. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,950</u>	<u>1,850</u>

15. Staff costs

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

	2024 £	2023 £
Wages and salaries	129,017	124,841
Social security costs	4,436	3,485
Employer contributions to pension plans	1,831	1,647
	<u>135,284</u>	<u>129,973</u>

The average head count of employees during the year was 7 (2023: 7).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

16. Trustee remuneration and expenses

No member of staff earned more than £60,000 during the year (2023: Nil).

17. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 January 2024	375,000	26,751	5,995	84,805	492,551
Disposals	–	(466)	–	–	(466)
At 31 December 2024	<u>375,000</u>	<u>26,285</u>	<u>5,995</u>	<u>84,805</u>	<u>492,085</u>
Depreciation					
At 1 January 2024	67,500	26,751	3,170	84,282	181,703
Charge for the year	7,500	–	1,499	523	9,522
Disposals	–	(466)	–	–	(466)
At 31 December 2024	<u>75,000</u>	<u>26,285</u>	<u>4,669</u>	<u>84,805</u>	<u>190,759</u>
Carrying amount					
At 31 December 2024	<u>300,000</u>	<u>–</u>	<u>1,326</u>	<u>–</u>	<u>301,326</u>
At 31 December 2023	<u>307,500</u>	<u>–</u>	<u>2,825</u>	<u>523</u>	<u>310,848</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 2024

18. Investments

	Other investments £
Cost or valuation	
At 1 January 2024	110,214
Additions	–
Fair value movements	(1,651)
At 31 December 2024	<u>108,563</u>
Impairment	
At 1 January 2024 and 31 December 2024	<u>–</u>
Carrying amount	
At 31 December 2024	<u>108,563</u>
At 31 December 2023	<u>110,214</u>

All investments shown above are held at valuation.

19. Debtors

	2024 £	2023 £
Trade debtors	7,799	1,731
Prepayments and accrued income	4,179	3,856
Other debtors	7,618	6,997
	<u>19,596</u>	<u>12,584</u>

20. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	16,629	11,473
Accruals and deferred income	4,561	4,809
Social security and other taxes	2,126	2,025
Other creditors	2,640	5,113
	<u>25,956</u>	<u>23,420</u>

21. 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 £1,831 (2023: £1,647).

**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 2024

22. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024
	£	£	£	£	£	£
General funds	49,969	246,257	(242,275)	(3,510)	(1,651)	48,790
Fixed asset reserve	310,848	–	–	(9,522)	–	301,326
Investment reserve	110,214	–	–	(1,651)	–	108,563
	<u>471,031</u>	<u>246,257</u>	<u>(242,275)</u>	<u>(14,683)</u>	<u>(1,651)</u>	<u>458,679</u>

	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>

Restricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2024
	£	£	£	£	£	£
Neutering Fund	–	8,000	(5,399)	–	–	2,601
Welfare Fund	–	8,000	(2,477)	–	–	5,523
Rabbit Neutering Fund	–	300	–	–	–	300
Small Animal Boarding Fund	–	6,259	–	–	–	6,259
	<u>–</u>	<u>22,559</u>	<u>(7,876)</u>	<u>–</u>	<u>–</u>	<u>14,683</u>

There were no restricted funds in the prior year

**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 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	301,326	–	301,326
Investments	108,563	–	108,563
Current assets	74,746	14,683	89,429
Creditors less than 1 year	(25,956)	–	(25,956)
Net assets	<u>458,679</u>	<u>14,683</u>	<u>473,362</u>

	Unrestricted Funds £	Restricted 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)
Net assets	<u>471,031</u>	<u>–</u>	<u>471,031</u>

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

Management Information

Year ended 31 December 2024

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 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Membership subscriptions	495	161
Donations	41,480	27,096
Bequests and legacies	7,500	39,828
RSPCA Grant	40,101	13,500
	<u>89,576</u>	<u>80,585</u>
Charitable activities		
Cattery	51,218	51,936
Safe Haven	–	4,544
Neutering, welfare and animal buildings	22,559	–
	<u>73,777</u>	<u>56,480</u>
Other trading activities		
Shop takings	64,730	55,274
Fundraising events	7,351	8,202
RSPCA Door to Door	21,816	23,094
Other	3,223	1,310
	<u>97,120</u>	<u>87,880</u>
Investment income		
Income from other investments	8,343	6,962
	<u>8,343</u>	<u>6,962</u>
Total income	<u><u>268,816</u></u>	<u><u>231,907</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 2024

	2024	2023
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	55,860	39,577
Wages and salaries	129,017	124,841
Employer's NIC	4,436	3,485
Pension costs	1,831	1,647
Rent	6,750	6,750
Rates and water	9,759	8,571
Light and heat	9,107	9,591
Repairs and maintenance	2,921	1,163
Insurance	1,182	817
Motor vehicle expenses	1,588	1,911
Legal and professional fees	7,046	5,416
Telephone	2,024	1,757
Other office costs	9,941	11,611
Depreciation	9,522	9,788
	<u>250,984</u>	<u>226,925</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	(833)	—
	<u>250,151</u>	<u>226,925</u>
Total expenditure		
	<u>250,151</u>	<u>226,925</u>
Net losses/(gains) on Investments		
Gains/(losses) on other investment assets	<u>1,651</u>	<u>2,555</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 2024

	2024 £	2023 £
Expenditure on charitable activities		
Shop		
<i>Activities undertaken directly</i>		
Shop - rent	6,750	6,750
Shop - repairs & maintenance	96	21
	<u>6,846</u>	<u>6,771</u>
<i>Support costs</i>		
Shop - rates & water	2,833	2,357
Shop - light & heat	1,589	1,092
Shop - telephone	1,021	476
Shop - other office costs	99	85
	<u>5,542</u>	<u>4,010</u>
Cattery		
<i>Activities undertaken directly</i>		
Cattery - purchases	47,761	39,009
Cattery - rates & water	2,162	1,806
Cattery - repairs & maintenance	2,575	1,142
Cattery - Depreciation	9,522	9,788
	<u>62,020</u>	<u>51,745</u>
<i>Support costs</i>		
Cattery - wages & salaries	129,017	124,841
Cattery - employer's NIC	4,436	3,485
Cattery - pension costs	1,831	1,647
Cattery - rates & water	4,764	4,408
Cattery - light & heat	7,518	8,499
Cattery - insurance	1,182	817
Cattery - telephone	1,003	1,281
Cattery - other office costs	7,013	8,606
	<u>156,764</u>	<u>153,584</u>
Other		
<i>Activities undertaken directly</i>		
Other - purchases	8,099	568
Other - repairs & maintenance	250	-

Carried forward

8,349

568

**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 2024

	2024	2023
	£	£
Brought forward	8,349	568
Support costs		
Other - motor expenses	1,588	1,911
Other - legal and professional fees	1,542	1,567
Other - other office costs	2,829	2,920
	<u>5,959</u>	<u>6,398</u>
Governance costs		
Governance costs - accountancy fees	3,005	1,850
Governance costs - financial advice	2,499	1,999
	<u>5,504</u>	<u>3,849</u>
Expenditure on charitable activities	<u>250,984</u>	<u>226,925</u>