



ANNUAL REPORT 2019



Ashford, Tenterden & District Branch
Registered Charity 208111

www.rspca-ashforddistrict.org.uk



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Introduction

Foreword from the Chair and Treasurer

As we entered 2019 we were full of optimism on the back of excellent results from the previous year, all of which were down to the hard work and dedication of our staff and volunteers. We were also full of determination that 2019 could be even better. Our aim for the coming year, supported by our objective to 'promote kindness and to prevent and suppress cruelty to animals', continued to be helping the maximum amount of animals in any way we could. In order to do this we intended to look at potential income generation in terms of an additional retail outlet and expanding existing schemes such as Safe Haven. We planned to do this within the external context that existed at that time, in terms of Brexit and the potential impact of that on the economy. We also wanted to look at strengthening our governance arrangements and widening the skill-set of our Trustees.

We believe that the results shown within this report reflect the achievement of our aim. Whilst we have not expanded our retail side a large amount of work has been undertaken in relation to the shop we have, including having a nominated Trustee for this area. In addition we set up two formal sub-committees, one for the Shop and one for Finance & Governance, to facilitate a more effective and efficient way of working whilst ensuring that the responsibilities and accountabilities for these areas continue to sit with the Board of Trustees. The Shop Sub-Committee is also open to volunteers to ensure future plans reflect what is possible and will work well.

During the 2019, as with 2018, we saw a number of changes in Trustees. We welcomed to the Board of Trustees Mathew, who brings a wealth of experience in terms of facilities management and has been invaluable during the preparation for contingency planning. One of our greatest strengths as a Board of Trustees is the organisational knowledge held by those who have been members, volunteers and Trustees for a number of years and we were pleased to see Sally, Iris, Alan and Jan recognised for their long service. Since the end of the Reporting Period we have also been pleased to have Gary join us as a Trustee and are very grateful for the support he has provided especially in relation to information systems. We were sorry that Karen, Jan and Audrey stood-down as Trustees and we thank them all for their work and wonderful support for the Branch. They are all deeply missed.

We wanted to start this Foreword on a positive note, as a testament to the amazing work that was undertaken during 2019, and hope that we have achieved this. However we acknowledge that as we are writing this, after the Reporting Period, we find ourselves in very challenging and, is often said, unprecedented times. We understand that at this time we all have worries and concerns, both personally and professionally. This will be the same for everyone involved with the Branch, including our supporters and suppliers. We will strive during this time to show the kindness, compassion and understanding we believe everyone deserves.

In addition to dealing with the impact of COVID-19 we continue to have much to do in relation to business as usual. Our aim going forward is to continue with growth wherever possible, for example with the potential for developing the neutering scheme. Once life is back to normal we will be holding a Trustee Strategy Day with the intention of setting a 5-year Plan for the future of the Branch. We had hoped that this would be possible during 2020, however we will now aim to complete this in early 2021.

We would like to take this opportunity to thank and pay tribute to all the staff, whether at

Branch or National level, volunteers, members and supporters who, with their ongoing commitment, sustained us throughout the year and made 2019 so successful. Their passion and hard work ensure that together we continue to achieve our charitable objectives and in doing so are able to change the lives of many animals and, as a result, the people who get to have these wonderful creatures as part of their families. This has continued as we navigate our way through the COVID-19 lockdown and the associated issues, all of which are detailed in this report. We are humbled by the response in this difficult time.

Finally we would like to thank our fellow Trustees for their ongoing support, help and friendship during 2019 and the difficult times that have followed.

We wish everyone a safe 2020 and beyond.

Susan Stoker – Branch Chair

Lynsey Kendall – Branch Treasurer

Trustees Iris and Alan awarded for their long service by our local inspector Dave Grant:



Our highlights of the year



413 cats taken in



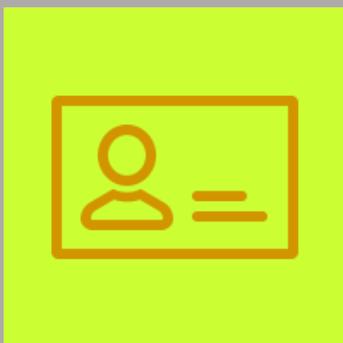
361 cats rehomed



£40,101
income from shop



58 volunteers
6 members of staff



54 Branch Members



Total income £170,652

Cattery Manager's Report

Fleur was a little kitten we helped after being called by Inspector Dave Grant, to help with multi-cat situation in Ashford. Fleur was one of fourteen cats living at this property and was born with a deformed eye, had cat flu along with five other kittens. Sadly, her eye had to be removed but with lots of TLC, Fleur and her litter mates made a full recovery. She was re-homed with her sister Lucy, both of whom are shown below:



Ian [Cattery Manager] worked with the tenants of the property, for a couple of months, to get all the cats neutered and some re-homed. Quite a few of the cats lived outside so took some time to catch. Four of the cats went back to the property, the rest were re-homed. We work with the inspectors, helping multi-cat situations.

Last year we also helped out many of the other branches and inspectors. Back in December we helped an inspector and North-West Kent branch, who do not have a re-homing cattery, we helped with a multi cat household situation. All of the cats were Selkirk Rex, two of whom are shown below – Delilah on the left and Leo on the right. Most of them needing major dental work and ear cleaning had to be done on a daily basis, due to ear mites.



With the North-West Kent Branch covering costs and the Cattery staff utilising their experience and knowledge on the rehabilitation and re-homing, this is a perfect example of the branches helping each other, to the benefit of our feline friends!

Kind regards

Ian Jubb, Manager RSPCA-Ashford Garden Cattery
01233 646855

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

Charity Registration No. 208111 (England and Wales)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

LEGAL AND ADMINISTRATIVE INFORMATION

President	Mr P O'Grady
Patrons	Mr B Mills Mr L Camier
Trustees	Ms S Stoker (Chairman) Miss S Moir (Secretary) Ms L Kendall (Treasurer) Mr A Brant Mrs I Brant Mr G Hoad (appointed 29 January 2020) Mr M Norman Mr I Smith
Key Management Personnel	Trustees (as detailed above) Mr I Jubb (cattery manager)
Principal Address	34 Station Road Ashford Kent. TN23 1PH
Independent Examiner	M A Wilkes FCA Azets Audit Services 5th Floor Ashford Commercial Quarter 1 Dover Place Ashford Kent. TN23 1FB
Banker	National Westminster Plc 20 High Street Ashford Kent. TN24 8SH
Investment Managers	Investec Wealth and Management Ltd 5 George Square Glasgow G2 1DY

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ASHFORD TENTERDEN AND DISTRICT BRANCH

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements of the charity for the year ended 31 December 2019. 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 published on 16 July 2014 as amended by Bulletin 1.

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'.

Purpose

The RSPCA 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 2019 were:

- Running the Ashford Cattery with the associated income including from the Safe Haven scheme
- Supporting the neutering bus
- Providing vet clinics
- 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

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 Trust's aims and objectives and in planning future activities.

Achievements and Performance in the year

Significant activities

As we entered 2019 we were full of optimism on the back of excellent results from the previous year, all of which were down to the hard work and dedication of our staff and volunteers. Our hope was that 2019 could be even better and this was achieved as follows (2018 figures are given in brackets):

- We took in 413 cats (228) and rehomed 361 (278);
- We neutered 389 animals (245) including 145 (140) owned by members of the public;
- We microchipped 408 animals (237) including 158 (115) owned by members of the public; and
- We provided help with veterinary care through our Welfare Assistance Scheme for 245 animals (259).

We are proud to say that the above excellent work was acknowledged by the Chief Executive of the National Society.

We would like to thank all those people who contribute to the success of the charity and support us with volunteer time, fundraising activities, financial discounts or advertising. They include local businesses, veterinary surgeries, vets, branch members, staff and volunteers and local press. Lastly we would like to thank the public for their ongoing support of the charity. Our success would not be possible without them.

REPORT OF THE TRUSTEES

Achievements and Performance in the year

Significant activities

Shortly after the end of our reporting period the world started to change as a result of COVID-19. The full extent of the impact this would have on the charity started to become apparent in March 2020, as the government talked about the need for a national lockdown and isolation for certain groups of the population. In response to the developing situation we, as a Board of Trustees, took the decision in mid-March 2020 to implement a number of control measures, which included closing both the cattery and the shop, cancelling all planned fundraising events and standing down our volunteers.

For the first two months of the lockdown period we were unable to rehome cats and therefore no income was generated in this manner. At this time however we had a number of case cats resident and the income continued to be received for this area. The change in restrictions in May 2020 meant that by introducing new processes we were able to start rehoming again, albeit at a lower level than usual. We continue to monitor the guidance in this area closely and aim to be as responsive and agile as possible within the continually changing situation.

We have maximised the application of government support available during the period since the lockdown to date, which is reducing the potential negative impact on our significant activities.

The Branch Charity Shop (est.2003)

The shop again had a successful year raising £40,101 (£36,927 in 2018) for the charity and remained during the year one of our main income streams. The shop did however face some challenges during the year and to ensure these had the focus they required we nominated a Trustee to oversee this area on behalf of the Board of Trustees. Our thanks go to Mr Smith for taking on this role and all his hard work during the year. We were also fortunate to have had a visit from the RSPCA Head Quarters Branch Retail Specialist who gave lots of interesting feedback on how to make the most of our shop space.

Recognising some of the challenges, including volunteer recruitment and retention, together with finding workable storage solutions, the Trustees held a meeting with shop volunteers in October to gain ideas on how we could take the shop forward and also to build a stronger working relationship with them. New procedures to make the running of the shop easier and ensure continued compliance with legal requirements were also discussed. This area remains work-in-progress and will be reviewed throughout 2020.

As noted above the shop was closed in mid-March 2020 and has not been trading since. The shop premises qualified for the small business rate relief and as such attracted the government grant of £10,000, which was received in April 2020. In addition we took advantage of additional measures open to us such as reduced rates for the shop.

Fundraising, Donations and Membership

Income raised from fundraising events of £4,961 was a reduction from the previous year, which had been £9,858. This is mainly due to a number of cancelled or poorly attended events as a result of bad weather. 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 Branch. As always it is much appreciated.

We also continue to receive the RSPCA Door to Door income, which during 2019 amounted to £26,739 (£27,034 in 2018).

As planned fundraising events were cancelled in March 2020 the Cattery Manager and staff utilised social media to make a number of appeals for donations including food. These have been very successful to date and will be continued during and after the lockdown period. We would like to thank everyone who has responded so generously to our appeals.

In addition we have been grateful to be awarded a grant during the COVID-19 lock-down, in the amount of £750, from Ashford Borough Council, received in June 2020. We would like to thank Ashford Borough Council for their support.

REPORT OF THE TRUSTEES

Managing our investments

During 2019 we continued to use an investment manager to oversee our investment portfolio and provide professional advice as and when required. The value of our investment portfolio increased in 2019 to £203,910 (£188,226 in 2018). Unfortunately due to the impact of COVID-19 and the associated economic changes on investments the value had fallen by £37,973 as at the end of June 2020. This will have a further impact on the investment income during 2020, which amounted to £11,594 in 2019 (£10,288 in 2018). The dividends paid out up to the end of June 2020 amounted to £3,485, compared to £4,995 for the same period last year, a fall of approximately thirty percent.

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. Both of these areas were in excess of 200 cases during 2019.

Impact of COVID-19

We have explained the impact of COVID-19 on the main activities of the charity above however the impact has been wider than that. Our volunteers, who give so much time and effort to support the charity, have been unable to continue during this period. In addition in March 2020, as a further control measure, working patterns for our staff were changed and advantage was taken of the furlough scheme. Finally everyone who may have wished to visit our cattery and shop, attend our fund raising events and adopt one of our cats were unable to do so. Rehoming was later restarted however in a very different way.

Financial Review

Income for the year amounted to £170,652 (2018: £177,661), a decrease of around £7,000 on the previous year. The main sources of income remain the shop takings of £40,101 (2018: £36,927), cattery income of £73,608 (2018: £76,316) and fundraising income of £31,700 (2018: £36,892).

Expenditure for the year amounted to £209,571 (2018: £185,453).

This resulted in a deficit for the year of £38,919 (2018: £7,792). After taking account of movements on the charity's investments, an overall decrease in funds of £23,235 (2018: £17,665) was achieved.

Reserves Policy

The Trustees would ideally like to keep between 6 and 9 months average general expenditure equivalent to between £99,000 and £150,000 (2018: £93,000 and £140,000), as unrestricted reserves. The unrestricted reserves of the charity at 31 December 2019 amount to £40,893 (2018: £68,072). In addition there were £45,000 of designated funds available. These have since been reallocated to a COVID-19 Fund.

It is believed that should operations drastically reduce at the cattery, that this level of reserves 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.

Designated funds at 31 December 2019 amounted to £600,173 (2018: £596,230) with the majority relating to the charity's fixed assets and investments.

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 accordance with Charity Commission guidance the Trustees continue to use an Investment Manager and accordingly rely on the advice provided. The Trustees will also review the Investment Policy in light of the impact of COVID-19.

REPORT OF THE TRUSTEES

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 Support Specialist in this vital area.

During 2019 the Board of Trustees continued to go through a period of change, as existing trustees stood down and new trustees were co-opted on to the Board following a recruitment campaign. The review of organisational governance, which started towards the end of 2018, continues and as part of this we set up two formal sub-committees, one for the shop and one to cover finance and governance, to facilitate a more effective and efficient way of working whilst ensuring that the responsibilities and accountabilities for these areas continue to sit with the Board

We make use of the results from external reviews and other available resources to obtain assurance that this is being achieved. We are proud to state that the Licencing Inspection by the Field Officer for the National Society undertaken during the year resulted in a new full 5 year licence being given, reflecting the hard work of our staff and volunteers and the charity's commitment to managing risk.

Risk assessments were undertaken throughout 2019 and continue covering the period up to the date of this report. As a result of this a number key risks facing the charity have been identified, which we believe are common to most charities of our size. These are consistent with 2018, subject to the addition of a COVID-19 related risk. These are:

- Skills and experience of Trustees and the lack of a strategic approach
- Information quality and availability
- Contingency and disaster recovery
- Financial and budgetary control
- Loss of income through fraud or error
- Compliance with legislation and regulations
- Failure to recover from the impact of COVID-19, including the loss of support, financial and otherwise, from the National Society

The reporting period covered by this report finished on 31 December 2019 and therefore was before the COVID-19 situation and the associated impact was fully apparent. During the period since we have revisited our risks looking forward. Whilst the risk of contingency recovery remains, recent events have shown that the charity is both responsive and resilient in times of challenge. This does not mean however that we are complacent about the ongoing impacts of COVID-19 and this has therefore been added as a new key risk.

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.

REPORT OF THE TRUSTEES

Plans for the future

The Trustees plans for the next 12 months are:

- Recovery from the COVID-19 lock-down
- Develop the in-house neutering provision
- Continue with the provision of the walk-in vaccination clinic, which has been hugely beneficial to both animals and their owners
- Recruit more trustees and volunteers to support the charity
- Continue to develop strategies to increase legacies
- Develop strategies to increase the number of Safe Haven sponsorships
- Set a strategy in relation to the charity shop, including exploring options for online sales
- Review fundraising options, including Increasing the use pf social media
- Continue to work on the governance and administration structures, including improving information systems and increasing use of social media for fundraising

Post Balance Sheet Events

As already noted above there has been an impact on income as a result of the COVID-19 lockdown, with the shop closed and rehoming fees reduced. 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. All government support offered has been taken up where relevant and applications for grants have been made to other bodies where appropriate. All measures have been taken to reduce costs during this period. 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 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. We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will work during 2020 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.

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 the following were Trustees of the charity:

Ms S Stoker (Chairman)	Mrs A Flower (resigned 28 October 2019)
Mrs S Moir (Secretary)	Mr G Hoad (appointed 29 January 2020)
Mrs K Blackman (resigned 22 February 2019)	Mr M Norman (appointed 30 April 2019)
Ms L Kendall (Treasurer)	Ms J Robinson (resigned 7 August 2019)
Mr A Brant	Mr I Smith
Mrs I Brant	

The Board of Trustees must consist of between seven and fourteen members, which was the case during 2019. 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 undertook a trustee skills audit and as a result ran a recruitment campaign, which was subject to a positive response. Recruitment of new trustees is in line with the Trustee Recruitment Policy. All Trustees are subject to election at the Annual General Meeting.

REPORT OF THE TRUSTEES

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 (RFS 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
- 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 company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Independent examiner

On 7 September 2020 Group Audit Services Limited trading as Wilkins Kennedy Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

Approved by the Trustees and signed on their behalf by:



Ms S Stoker

Date: 17 October 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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.

I have completed my examination. I confirm that no material matters except that referred to in the previous paragraph have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounts records were not kept in respect of the Trust as required by section 130 of the ACT; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

We draw attention to the disclosures relating to the impact of Covid-19 since the year end set out in notes 1.10 and 17. Our opinion is not modified in respect of this matter.

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 researched.

M A Wilkes FCA

Azets Audit Services

29 October 2020

5th Floor
Ashford Commercial Quarter
1 Dover Place
Ashford
Kent. TN23 1FB

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

		Unrestricted	
		2019	2018
	Notes	Total £	Total £
Income from:			
Donations and legacies	2	4,602	8,133
Charitable activities	3	78,064	80,765
Other trading activities	4	76,392	78,475
Investment income		11,594	10,288
Total income		<u>170,652</u>	<u>177,661</u>
Expenditure on:			
Raising funds			
Shop		11,609	12,031
Other		19,765	8,706
Investment manager's costs		2,000	2,401
Charitable activities		176,197	162,315
Total resources expended	5	<u>209,571</u>	<u>185,453</u>
Net expenditure before gains/(losses) on investments		(38,919)	(7,792)
Gain / (Loss) on investment assets	11	15,684	(9,873)
Net movement in funds		<u>(23,235)</u>	<u>(17,665)</u>
Funds brought forward 1 January 2019		664,302	681,967
Funds carried forward 31 December 2019		<u><u>641,067</u></u>	<u><u>664,302</u></u>

All income and expenditure derive from continuing activities

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Notes	2019		2018	
		£	£	£	£
Fixed Assets					
Tangible assets	10	351,264		363,004	
Investments	11	<u>203,910</u>		<u>188,226</u>	
			555,174		551,230
Current Assets					
Debtors	12	13,645		12,886	
Cash at bank and in hand		<u>83,600</u>		<u>110,235</u>	
		97,245		123,121	
Creditors: amounts falling due within one year	13	<u>(11,352)</u>		<u>(10,049)</u>	
Net current assets			85,893		113,072
Net assets			<u>641,067</u>		<u>664,302</u>
Funds					
Unrestricted funds			40,893		68,072
Designated funds	14		<u>600,174</u>		<u>596,230</u>
	15		<u>641,067</u>		<u>664,302</u>

The financial statements were approved and authorised for issue by the Board on 17 October 2020.

Signed on behalf of the Board of Trustees



Ms S Stoker
Trustee



Ms L Kendall
Trustee

The notes on pages 11 to 18 form part of these financial statements

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ASHFORD TENTERDEN AND DISTRICT BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1 ACCOUNTING POLICIES

1.1 General information and basis of preparation

The Royal Society for the Prevention of Cruelty to Animals, Ashford Tenterden and District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities "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".

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102) as amended by Bulletin 1, the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated fund balance has been represented to ensure that fund balance stated accurately reflects the designation policy adopted by the Trustees.

1.3 Income recognition

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 fulfilment 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 fundraising 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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
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1.3 Income recognition (continued)

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.

1.4 Expenditure recognition

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.

1.5 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures and fittings	3 years straight line
Cattery set up costs	20 years straight line
Motor Vehicles	4 years straight line
Buildings	50 years straight line

All assets costing more than £200 are capitalised and a full year's depreciation is charged in the year of acquisition.

1.6 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

1.7 Debtors and creditors receivable / payable within one year

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 expenditure.

1.8 Financial instruments

The trust only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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1.9 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 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 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 the COVID-19 lockdown, with the shop closed and rehoming fees reduced. 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. All government support offered has been taken up where relevant and applications for grants have been made to other bodies where appropriate. All measures have been taken to reduce costs during this period. 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 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. We are however satisfied, based on past results, that we are robust as a stand-alone organisation and will work during 2020 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.

1.11 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of assets.

2 Income from donations and legacies	2019	2018
	£	£
Membership subscriptions	36	240
Donations	4,566	7,893
	<u>4,602</u>	<u>8,133</u>
3 Income from charitable activities	2019	2018
	£	£
Cattery	73,608	76,316
Safe Haven	4,456	4,449
	<u>78,064</u>	<u>80,765</u>

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4 Income from other trading activities		2019	2018
		£	£
Shop takings		40,101	36,927
Fundraising events		4,961	9,858
RSPCA Door to Door		26,739	27,034
Other		4,591	4,656
		<u>76,392</u>	<u>78,475</u>

5 Analysis of expenditure

	Staff Costs	Direct Costs	Support Costs	2019	2018
	£	£	£	£	£
Raising funds					
Shop	-	7,217	4,392	11,609	12,031
Other	-	14,774	4,991	19,765	8,706
Investment manager's charges	-	2,000	-	2,000	2,401
Charitable activities					
Cattery	99,993	55,657	20,547	176,197	162,315
	<u>99,993</u>	<u>79,648</u>	<u>29,930</u>	<u>209,571</u>	<u>185,453</u>

6 Allocation of support costs

	Cattery	Shop	Other	2019	2018
	£	£	£	£	£
Rates, water and sewerage	5,480	3,158	-	8,638	9,522
Light and heat	7,195	722	-	7,917	6,592
Motor expenses	-	-	1,097	1,097	609
Telephone	1,237	450	-	1,687	1,567
Printing, postage and stationery	1,703	16	219	1,938	1,015
Computer and website costs	-	-	880	880	-
Insurance	-	-	845	845	352
Other	4,932	46	1,000	5,978	4,394
Governance costs (note 7)	-	-	950	950	(125)
	<u>20,547</u>	<u>4,392</u>	<u>4,991</u>	<u>29,930</u>	<u>23,926</u>

7 Governance costs

	2019	2018
	£	£
Independent examiner's remuneration	950	950
Other professional fees	-	(1,075)
	<u>950</u>	<u>(125)</u>

8 Staff costs

	2019	2018
	£	£
Wages and salaries	95,220	94,900
Social security costs	3,185	3,177
Pension costs	1,588	971
	<u>99,993</u>	<u>99,048</u>

Average number of staff, by headcount, in the year was 6 (2018: 6).

No member of staff earned more than £60,000 during the year (2018: nil).

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9 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration (including pension benefits) during the year (2018: £Nil).

One Trustee (2018: 2) received reimbursed travel related expenses amounting to £50 (2018: £195). All reimbursed expenses are incurred exclusively for charitable purposes.

The Trustees consider the Trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee received remuneration in the year. Key management personnel salaries amounted to £26,806 (2018: Nil).

10 Tangible fixed assets

	Freehold buildings £	Cattery set up costs £	Fixtures & fittings other £	Fixtures & fittings catter £	Motor Vehicles £	Total £
Cost / deemed value:						
As at 1 January 2019	375,000	84,805	4,691	21,204	2,500	488,200
As at 31 December 2019	<u>375,000</u>	<u>84,805</u>	<u>4,691</u>	<u>21,204</u>	<u>2,500</u>	<u>488,200</u>
Depreciation						
As at 1 January 2019	30,000	66,801	4,691	21,204	2,500	125,196
Charge	7,500	4,240	-	-	-	11,740
As at 31 December 2019	<u>37,500</u>	<u>71,041</u>	<u>4,691</u>	<u>21,204</u>	<u>2,500</u>	<u>136,936</u>
Net Book Value						
As at 31 December 2019	<u>337,500</u>	<u>13,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,264</u>
As at 31 December 2018	<u>345,000</u>	<u>18,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>363,004</u>

The freehold buildings were revalued in May 2014 by Taylor Riley Stafford, Chartered Surveyors, on an appraisal for marketing purposes. Its original cost was £9,033.

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11 Fixed asset investments	Total
	£
Market value at 1 January 2019	188,226
Unrealised gain	15,684
Market value at 31 December 2019	<u>203,910</u>
Historical cost	<u>148,491</u>

The fair value of the listed investments is determined by reference to the mid-market value of shares at the Balance Sheet date.

Investments at fair value comprise:

	2019	2018
	£	£
Equities	94,150	89,068
Overseas equities	41,109	36,598
UK Fixed interest	14,520	13,959
Overseas Fixed interest	23,583	24,344
Property	17,909	12,421
Other	12,639	11,836
	<u>203,910</u>	<u>188,226</u>

Investment assets split between UK and those outside the UK:

UK Investments	139,218	127,284
Non-UK Investments	64,692	60,942
	<u>203,910</u>	<u>188,226</u>

The Charity held the following investments in excess of 5% of the total value.

	2019	2018
	£	£
BP	9,435	9,938
Royal Dutch Shell	11,199	11,693
GlaxoSmithKline	13,341	11,201
Temple Bar Investment Trust	17,724	13,740
M & G Investment Man. Global Fr High Yield	15,307	15,002
Murray International Trust	17,626	15,876
BNY Mellon	13,933	12,672
Primary Health Properties	17,909	12,421
Rio Tinto	13,508	11,189
GCP Infrastructure	14,520	13,959
HICL Infrastructure	12,639	11,651
HSBC Holdings	8,879	9,703

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12 Debtors	2019	2018
	£	£
Trade debtors	1,749	5,363
Other debtors	8,934	4,894
Prepayments and accrued income	2,962	2,629
	<u>13,645</u>	<u>12,886</u>

13 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	6,051	7,521
Accruals and deferred income	4,195	950
Other creditors	1,106	1,578
	<u>11,352</u>	<u>10,049</u>

14 Designated funds

	Balance at 1	New	Designations	Balance at 31
	January 2019	designations	released	December
	£	£	£	2019
	£	£	£	£
Fixed asset reserve	363,004	-	(11,740)	351,264
Investment reserve	188,226	15,684	-	203,910
Exploration of another shop option / Clinic	15,000	-	-	15,000
Neuturing Bus alternatives	15,000	5,000	-	20,000
Cattery improvements	10,000	-	-	10,000
Dog boarding and support for veterinary charges	5,000	-	(5,000)	-
	<u>596,230</u>	<u>20,684</u>	<u>(16,740)</u>	<u>600,174</u>

Designated funds - 2018

	Balance at 1	New	Designations	Balance at 31
	January 2018	designations	released	December
	£	£	£	2018
	£	£	£	£
Fixed asset reserve	374,744	-	(11,740)	363,004
Investment reserve	198,698	-	(10,472)	188,226
Exploration of another shop	5,000	10,000	-	15,000
Neuturing Bus alternatives	5,000	10,000	-	15,000
Cattery improvements	10,000	-	-	10,000
Dog boarding and support for	20,000	-	(15,000)	5,000
	<u>613,442</u>	<u>20,000</u>	<u>(37,212)</u>	<u>596,230</u>

Fixed asset reserve

The fixed asset reserve represents fixed assets which are not considered to be general free reserves as they represent buildings and equipment to carry out charitable activities.

Investment reserve

The investment reserve represents investments which are not considered to be general free reserves and is used for income generation.

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14 Designated funds

Exploration of another shop option / Clinic

During the year it has not been feasible to explore this option, in the main due to the lack of hands on support to run another shop. It is being discussed to replace this fund at the same amount to explore the option of re-opening the clinic at the existing Branch premises, where one previously existed many years

Neutering Bus alternatives

This fund is to explore alternatives to the current Neutering Bus should it cease to be available in the future.

Cattery improvements

This fund represents the exploration of improvement required to the cattery.

Dog boarding and support for veterinary charges

Whilst we are primarily known for our Cattery, it is the desire of the Board of Trustees that we raise our profile in terms of the dogs that we provide assistance for too. Due to the reduction in case cats income this has temporarily been put on hold.

15 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fixed assets	-	351,264	-	351,264
Investments	-	203,910	-	203,910
Current assets	52,246	44,999	-	97,245
Current liabilities	(11,352)	-	-	(11,352)
Total	40,894	600,173	-	641,067

Analysis of net assets between funds - 2018

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fixed assets	-	363,004	-	363,004
Investments	-	188,226	-	188,226
Current assets	78,121	45,000	-	123,121
Current liabilities	(10,049)	-	-	(10,049)
Total	68,072	596,230	-	664,302

16 Related Party Transactions

The Branch constitution is approved by the national RSPCA umbrella body, charity no. 219099, which is considered a related party for accounting purposes. During the financial year, the Branch received a total of £26,739 (2018: £27,034) in grant funding from the national RSPCA for the Branch's purposes. The Branch also receives a number of umbrella body services, including legacy administration under the Branch Legacy Scheme, membership administration and practical guidance and assistance from a Branch Support Specialist employed by the national Society. The Branch paid the national society £551 (2018: £525) as a Branch Annual Contribution.

17 Post Balance Sheet Events

In 2020 the world was shaken with the onset of Covid-19. The trustees have assessed the operational and financial impact on the charity in the Strategic Report on pages 2, 3, 4 and 5 and in the going concern statement at note 1.10.



Branch Report 2019 - Inspectorate Group SE6 Kent

Chief Inspector Nick Wheelhouse

ACO Emma Byrne 8654

ACO Brian Milligan 11516

ACO Roy Jezard 9090

AWO Lynn White 6833

Inspector Dave Grant 173

Inspector Grace Harris-Bridge 15085

Inspector Clive Hopwood 16768

Inspector Tina Nash 10608

Inspector Kirsten Ormerod 16741

Inspector Rosie Russon 723

Inspector Deborah Rutherford (nee Smith) 15892

Welcome to the 2019 SE6 Kent Group annual branch report. 2019 saw lots of changes within the SE6 Kent Group, we welcomed two new Trainee Inspectors Clive Hopwood and Kirsten Ormerod. Clive and Kirsten joined the new Inspectors course in February 2019 and joined the group fulltime in September 2019. They have been invaluable and really hit the ground running. We also saw Inspector Ed Halligan move to the SE3 South East London group.

Trialling a new style of working in early 2019, working with the SE5 Sussex group, SE6 was tasked by field officers based in Sussex. This resulted in greater local knowledge and this would have a positive impact on the officers and in our ability to better manage the public's expectations whilst maintaining good animal welfare standards.

After the busy summer the group returned to tasking via the NCC in preparation for new operating software to replace TAIL's, called Wilberforce. This also introduced a new way of working for the officers, not just a new type of software.

Effective change management training for Steve and the team helped the officers mentally prepare for the changes that Wilberforce was bringing, as well as helping the National Call Centre transition the workload from the old system to the new. In October 2019 we went live on the new system of working. The result was that SE6 team adopted the Wilberforce way of working very well and the Wilberforce Project Team sent some very kind messages of thanks to SE6 for working so well during the training period.

Wilberforce is now fully working in Kent, and whilst there are still teething issues we as a team are continuing to work well with the NCC and neighbouring teams. New upgrades and simplification of the mobile application are due in 2020 as the RSPCA continues to invest in this important frontline work.

In SE6 we also helped rescue, collect and rehabilitate thousands more animals from situations that would have resulted in severe injury and suffering. Within Kent you have officers who specialise in exotic animal rescue and care, technical rope rescue, specialist flood rescue, inland boat rescue, and equine rescue to name but a few. Officers in this team help coordinate team

members from all over the UK and attend wherever and whenever they are needed to help rescue animals in distress.

Towards the end of 2019 Animal Welfare Officer Tina Nash temporarily left the group to join the latest Trainee Inspector course. Due to complete the course in April 2020, we are fully supportive of Tina and know she will return to the team as an excellent Inspector. We also saw the start of Steve's countdown to retirement start at the end of 2019 and his last shift is to be the 14th February.

Without the support of the Branch networks we would simply not be as effective in rescuing animals in all sorts of predicaments. The field officers are under significant pressure and your continued patience and support is very much appreciated. Your work in supporting members of the public with funding, helping rehome unwanted animals, and caring for the sick and traumatised is to be commended. It can be a thankless task but I can assure you my team and I fully appreciate the hard work you and your teams put in. We are also very grateful to Folkestone Branch Animal Welfare Officer Lucy Smith for her continued hard work and dedication.

We wish to offer our thanks to Kent Police for their invaluable assistance in exercising their powers of entry, search, seizure and occasionally arrest of people who mistreat their animals. Our thanks also goes to Kent Fire and Rescue Service for the many occasions that they have helped with rescues of animals that have got themselves trapped or in difficulty and we have needed their equipment and manpower to resolve the situation.

Of course we have not forgotten the RSPCA animal centres that take in our animals, care for them and eventually rehome them. Our sincere thanks to the Branch catteries and kennels that board, care for and rehome our animals, usually at very short notice and at the most inconvenient times, and to the experts who care for our sick and injured wildlife until they have been rehabilitated and are able to be released back into the wild.

We are also supported by Veterinary Practices from all across Kent. The support they provide helps us bring justice for animals, and support for the sick & injured. We work with other charities such as World Horse Welfare, The British Horse Society, Folly Wildlife Hospital and numerous more. We are most grateful to them all.

Finally, on behalf of everyone in the SE6 Kent group, a big thank you to all of the Branches, members and volunteers for making us feel so welcome at your meetings and for all the difficult and invaluable work you have done throughout 2019. Without you dedicating your time and efforts we would not be able to achieve all that we do.

During 2019 the team of 11 Officers covering Kent dealt with:

Complaints of cruelty to animals. (Jan to October 2019)

Canterbury & District - 458
Folkestone & District - 132
Isle of Sheppey - 71
Isle of Thanet - 204
Kent North West - 266
Kent West - 35
Ashford, Tenterden & District - 283
Medway West - 334
Tonbridge & Maidstone - 386
Unknown - 4
Total 2173

Collections and rescues of animals in distress

Canterbury & District - 546
Folkestone & District - 227
Isle of Sheppey - 35
Isle of Thanet - 321
Kent North West - 232
Kent West - 20
Ashford, Tenterden & District - 223
Medway West - 347
Tonbridge & Maidstone - 307
Unknown - 9
Total 2267

Case File Investigations (Serious Breaches of animal welfare legislation) 12

We issued:

166 Animal Welfare Assessment Notices
44 Improvement Notices

All the very best for 2020

Nick Wheelhouse
RSPCA Chief Inspector 12709 - SE6 Kent Group



Finally we would like to say a very big and heartfelt ***thank you*** to:

All our staff

All the RSPCA staff who support us

All our volunteers

All of our donors

Everyone who is part of our Safe Haven Scheme

All our suppliers

Everyone who has previously attended and continues to attend our events

Everyone who supported us through the COVID-19 lock-down and continues to support us through the ongoing difficult times

Everyone who shows their support for us and the RSPCA in any way



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