

# CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

England & Wales · Charity number 210743

## Details

---

<b>Other names</b>	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CANTERBURY, DOVER AND DISTRICT BRANCH, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT-CANTERBURY AND DISTRICT BRANCH, RSPCA KENT-CANTERBURY AND DISTRICT BRANCH, RSPCA, RSPCA CANTERBURY AND DISTRICT BRANCH
<b>Status</b>	Registered
<b>Legal form</b>	Other
<b>Registered</b>	1962-10-01
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

---

<b>Address</b>	C A D A C Haseden Farm Island Road Hersden Canterbury CT3 4JD
<b>Phone</b>	01227719113
<b>Email</b>	<a href="mailto:admin@rspca-canterbury.org.uk">admin@rspca-canterbury.org.uk</a>
<b>Website</b>	<a href="http://www.rspca-canterbury.org.uk">www.rspca-canterbury.org.uk</a>

## Activities

---

**Objects:** THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

**Activities:** Promote animal welfare.

## Classification

- **How:** Makes Grants To Individuals
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** DOVER, DEAL, SANDWICH, CANTERBURY AND DISTRICT.
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£987,070	£852,760	£1,683,596	16
2023-12-31	£740,048	£647,116	£1,549,286	16
2022-12-31	£489,190	£618,026	-	-
2021-12-31	£492,400	£470,748	-	-
2020-12-31	£562,566	£477,453	£1,414,332	16

## Trustees

Name	Role	Appointed
<b>Amanda Wetz</b>	Chair	2022-12-07
Andrew Christopher Heap		2025-06-25
Emily Robinson		2025-06-25
Gemma Coleman		2021-12-08
Justin Rigden		2025-10-08
Paul Neal		2021-10-03
Vanessa Sparkes		2024-02-27

**CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

England & Wales - Charity number 210743

---

# Accounts

---

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**FOR**  
**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 8
<b>Independent Examiner's Report</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 25
<b>Detailed Statement of Financial Activities</b>	26 to 27

---

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees of the Royal Society for the Protection of Animals (RSPCA) Canterbury & District Branch (the Branch) present their Annual Report and the financial statements of the charity for the year ending 31st December 2024.

The financial statements have been prepared in accordance with accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) FRS 102 as the Financial Reporting Standard applicable to the UK and Republic of Ireland (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The overall mission of the Branch is to promote the work and objectives of the National Society of the RSPCA - by lawful means to seek to prevent cruelty, promote kindness and alleviate suffering of animals - in accordance with the policies of the Society. The Branch aims to fulfil this mission within its District through education, encouragement, communication and other activities.

The Branch's key aims are to provide suitable homes for as many animals as it receives, from all sources, to provide proper care and rehabilitation for abandoned or mistreated animals and to promote animal welfare across its District. Animals in the care of the Branch receive veterinary health checks, treatment, vaccination, neutering and microchipping and are assessed for suitable homing.

**Public Benefit Statement**

The Trustees have reviewed the outcomes and achievements of the Branch in relation to their objectives and activities for the year to ensure they remain focused on the charitable aims of both the trust and the Society and to continue to deliver benefits to the public, as prescribed by the Charity Commission's general guidance on public benefit. This is illustrated by the following activities:-

- Support local Inspectors by taking in mistreated or abandoned animals, including pets whose owners have suffered ill health, financial difficulties, or have passed away.
- Raising awareness of and providing free education, information and advice on animal care, benefiting the public by promoting compassionate human sentiments towards animals via social media, telephone, information leaflets and face-to-face at regular events and workshops both at CADAC branch and externally.
- Providing subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.
- Offering subsidised neutering and microchipping services to animal carers. This helps to control pet populations and promotes responsible pet ownership.
- There is a full-time Animal Welfare Officer (AWO) in place to cover the entire Branch area; this role has enabled us to provide pet food banks in Sheerness, Herne Bay and Canterbury, the AWO also has been managing the trap, neutering, and return of large cat colonies and helping members of the public.
- Offering volunteering opportunities and work experience through alliances with schools, colleges and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.
- Supporting and encouraging ongoing training programmes for all staff, volunteers and Trustees to improve knowledge, experience and confidence in their work.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

- Fostering links with other local animal welfare organisations committed to the same objectives to share information and make the most efficient use of resources.

The Branch generates revenue from its retail shops, from donations, fundraising projects and other activities. This revenue is used to support various activities to achieve its objectives, including the operation of its main animal welfare and operational centre, known as the Canterbury & District Animal Centre (CADAC) which also provides other welfare services to external bodies, including other branches of the RSPCA.

#### **ACHIEVEMENT AND PERFORMANCE**

CADAC is licensed to care for up to 80 cats in specially designed units. In 2024 we saw record breaking rehoming of animals in our care, seeing the branch rehome 444 animals in total, 419 of whom were cats and kittens (compared to 323 in 2023). We were also able to support rabbit, guinea pig and chicken rehoming using a local boarding facility.

In 2024 we were able to open a brand new cattery provision on site, specifically for alternative lifestyle (feral, semi feral and unsocialised cats) providing four large pens with extended outdoor spaces - licensed to support up to 16 cats who do not cope in the mainstream cattery. We were also able to make some refurbishments and improvements to the wider animal centre and grounds which after 13 years were looking tired and needed a refresh.

Supported by the regional RSPCA grants, the branch were able to offer a significant prevention offer of low cost neutering, free micro chipping, veterinary welfare assistance and pet food banks to any one in work poverty or on benefits in the community across the branch area to help them better support their pets and keep them safe and well at home.

We were able to neuter over 300 animals in the community, provide 200 microchips and support with over 100 welfare assistance cases.

As a branch we were able to support eight multi pet households with an average of 20 animals per household - working with them to get their pet numbers down to a more manageable and affordable number through neutering, pet food top ups and the sign over to the RSPCA of some of them.

In 2024 we were blown away to receive the largest gift in legacy we have ever received. The late Pamela Wright gifted the branch an incredible unrestricted gift of £318,385.60. This is an incredible gift that will support the ongoing sustainability of the charity.

As a branch we were lucky enough to showcase much of the work we have been doing and to really highlight the ever increasing concerns about rising animal abandonment in Kent through a number of news coverage pieces - including Good Morning Britain, BBC,ITV Meridian and BBC Radio Kent. We are thankful for the opportunity to speak about our concerns and to feature some of the wonderful animals who we had rescued and rehabilitated.

We want to say thank you to Dover Museum, Pets at Home and a number of local corporate partners including Pfizer and EKC College who supported us through 2024 with a variety of donations and volunteering days.

#### **Happy Rehomed: Pawpsicle**

Pawpsicle arrived into our care after her original owners had rehomed her and she was found alone and straying. Pawpsicle was unfortunately very poorly with us during the six months in our care and even underwent emergency surgery for a prolapse. With such a long stay to get her well, Pawpsicle went into a foster home to enjoy more freedom and found a deep love for ping pong balls! After 211 days, we said farewell to Pawpsicle who is now enjoying her new life in a beautiful home located in Essex.

#### **Happy Rehomed: Nelly**

One of our rehoming successes in 2024 was little Nelly, who came in as a 6 week old kitten with a significant prolapse. Nelly was transferred into our care after her owner could not afford the surgery. Nelly endured multiple surgeries to repair her prolapse and medication for an infection. During this time, one of the team cared for her at home to enable her to enjoy as much of her young kitten life as possible! 10 weeks later, fully healed, Nelly was adopted!

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

Happy Rehomed: Buggy

Buggy was found via a member of the public who was concerned with her condition and sought out our help to find her owners. The details on the chip were registered to a home 4 hours away and the number was no longer in use, Buggy was also identified as female rather than male on the microchip. We had some concerns regarding Buggy's health as she was noticeably skinny and it turns out she had not seen a vet since - despite the fact that she was failing to gain any weight whilst being fed! Buggy also had mild conjunctivitis, heavy tartar where a dental is needed, live fleas, a body score of 2/9 and a likelihood of hyperthyroidism.

A few other members of the public came forward to express their concerns and previous situations where the owner had been notified of Buggy's skinny appearance but dismissed it all and put it down to being old. She was signed over into our care and we worked hard to treat her hyperthyroidism, seeing her gain over a kilo in weight and her overall condition improved so much. Being an older cat doesn't mean the end - with a treatment plan that could offer Buggy a wonderful continued quality of life. Once stable on treatment, Buggy was rehomed by a wonderful local family, who have given lots of updates on how well the more chunkier Buggy is doing now!

Happy Rehomed: Donner

Donner came into our care in December 2019 as part of a large national prosecution case. An incredibly complex case and the impact of covid meant her case did not reach its conclusion until September 2024. Having spent almost five years in our care, as an unsocialised cat, the Branch decided that Donner would become a resident of the Branch and now lives within the acreage of the animal centre with her own lodgings. After a lifetime of confinement, Donner now gets to the life she wants roaming the grounds and snoozing away the afternoons in her cabin.

The following statistics are taken from the annual return to RSPCA's Head Office in Horsham.

SUMMARY OF ANIMAL WELFARE ACTIVITIES for RSPCA Canterbury & District Branch:-

**IN Entry Route**

<b>Animals in need - Inspectorate</b>	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Inspectorate case animals	0	9	0	0	9
Inspectorate welfare concern	0	144	1	26	171
Inspectorate - networked from PBE/society hospital	0	67	0	0	67
Animals in need - Other Branch welfare concern	0	156	0	0	156
Unowned sick & injured via NCC	0	0	0	0	0
Pet Retreat, Home for Life & born on site	0	7	0	0	7
Transfers from RSPCA centres	0	138	4	0	142
Returns	0	13	0	0	13
<b>Total in - Animals in need</b>	<b>0</b>	<b>534</b>	<b>5</b>	<b>26</b>	<b>565</b>

**OUT**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Rehomed	0	419	2	23	444
Died	0	7	0	3	10
Transferred out - other RSPCA	0	2	0	0	2
Transferred out - non RSPCA	0	0	0	0	0
Other	0	52	0	0	52
PTS	0	20	0	0	10
<b>Total out</b>	<b>0</b>	<b>500</b>	<b>2</b>	<b>26</b>	<b>528</b>

**Home visiting**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Pre-home visits	0	378	0	0	378
Post-home visits	0	187	0	0	187

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**Micro-Chipping**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	284	0	0	<b>284</b>
Other RSPCA animals	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	1	220	15	0	<b>236</b>
<b>Total</b>	<b>1</b>	<b>504</b>	<b>15</b>	<b>0</b>	<b>520</b>

**Neutering**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	263	0	1	<b>264</b>
Other RSPCA animals	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	33	281	21	0	<b>335</b>
<b>Total</b>	<b>33</b>	<b>544</b>	<b>21</b>	<b>1</b>	<b>599</b>

**Welfare Assistance (veterinary care)**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Other RSPCA animals (non - Branch)	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	1	25	0	0	<b>26</b>
<b>Sub-Total</b>	<b>1</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>26</b>
PTS at owner's insistence	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Length of Stay in Care**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
No. of non-Case animals					
0-3 months	0	72	3	0	<b>75</b>
4-6 months	0	0	0	0	<b>0</b>
Over 6 months	0	0	0	0	<b>0</b>
<b>Total</b>	<b>0</b>	<b>72</b>	<b>3</b>	<b>0</b>	<b>75</b>

**Fundraising initiatives**

During 2024, fundraising events raised £2,901, mainly from a Christmas wreath-making workshop held at the animal centre and local events carried out at the Sheerness and Tankerton stores.

**FINANCIAL REVIEW**

**Reserves policy**

It is Branch policy to maintain free reserves (unrestricted funds not held as tangible assets) of the Branch at a level of between six to nine months' unrestricted expenditure. As the Branch relies heavily on donations and legacies, both of which can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level in order to fund the running of the animal centre and other animal welfare work across the District.

Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources during the next six to nine months.

**Restricted Funds**

The Branch had restricted funds of £112,372 at the end of 2024, the bulk of which is the balance of the funds transferred from the Sheppey Branch at point of merger

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**FINANCIAL REVIEW**

**Investment Policy**

It was decided by the Trustees to focus on liquidity and the availability of operating cash; but due to the better returns now available, it is planned to deposit a lump sum into a charity savings account during 2024. This was actioned in November 2024, with £200,000 being transferred into the CAF Gold Account. These funds will primarily be used for a potential shop purchase during 2025, or will be put to use at some stage for future Branch expansion projects.

The Branch generated income of £987,070 in 2024 (£740,048 in 2023) and incurred expenses of £852,760 (£647,116 in 2023), giving a surplus before recognised gains and losses on investments of £134,310 (surplus of £92,932 in 2023). The income for the year included legacies of £347,731 (£58,702 in 2023) and a number of grants which are listed below.

Expenditure in 2024 was higher than in 2023 due to the increased number of cats taken and rehomed during the year, with veterinary and staff costs being higher than in the previous year as a direct result. There was also some increased expenditure on maintenance and repurposing of existing buildings using restricted grant income received and recognised in the previous financial year.

The Branch received a number of grants and donations during 2024 from several sources, totalling £56,819 (£181,558 in 2023), some of which are restricted:

RSPCA South East Regional Board (SERB)	£10,000	Unrestricted
RSPCA SERB	£596	Restricted (food bank)
RSPCA SERB	£11,800	Restricted (neutering)
RSPCA SERB	£12,500	Restricted (CCTV & remote monitoring)
RSPCA SERB	£4,710	Restricted (Multi-animal housing)
RSPCA SERB	£289	Restricted (Rabbit neutering)
RSPCA SERB	£10,449	Restricted (High vet bills)
RSPCA National	£200	Unrestricted
RSPCA National	£5,000	Unrestricted
RSPCA SERB	£1,275	Restricted (Rabbit intake)
	=====	
	£56,819	

The RSPCA grants are recognised as Related Party Transactions.

Overall shop income increased year on year, rising from £281,852 in 2023 to £293,230 in 2024. The Herne Bay shop continues to do well and was the highest performing shop during the year.

CADAC: overall operating costs of £515,850 (£309,405 in 2023), with wages costs for CADAC being £151,078 (£129,089 in 2023). Increased wages costs result from higher activity levels in intake and rehoming, plus the effect of wage inflation.

All Trustees are unpaid and provide their time on a regular basis helping the Branch in its strategic direction and implementation of operational activities.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**FUTURE PLANS**

Our strategic plan for 2025 and beyond is currently being developed by the Trustees in consultation with staff and volunteers.

Mission & Guiding Principles

As per the mission statement of the national RSPCA, the Branch will by lawful means seek to prevent cruelty, promote kindness and alleviate undue suffering of animals. Further, as guiding principles the Branch aims to fulfil this mission within our district through education, encouragement and communication.

Vision

Our vision is of a caring world where all animals are respected and treated with compassion.

Values

We shall deliver our business and operation with compassion, integrity, vision, leadership and commitment.

Core Strategies

Our core strategies are.....

1. We will actively work across the communities in our district to educate and promote responsible pet ownership and compassion and kindness towards all animals as sentient beings
2. We will seek to rehabilitate and rehome as many animals as possible on an ongoing basis, prioritising those most in need to assist the national Inspectorate
3. We will maintain a robust but nimble governance model to ensure the current and future legality, safety and financial stability of the Branch
4. We will consider and manage risk and seek to improve the quality of our business processes and procedures
5. We will always operate our activities with a commitment to legal, health & safety and environmental requirements. We are committed to the safety of people and animals.
6. We will constantly seek opportunities to improve and add to the facilities we operate within our Branch, always mindful of financial and human resources
7. We will recruit and retain a group of committed trustees, who will possess a diversity of skills to facilitate the delivery of the Branch objectives
8. We will recruit and retain a group of trained and well equipped full/part-time/zero hours' staff to reflect the needs and demands of the Branch. We will always treat our staff with respect and ensure that their working conditions are safe and conform with at least minimum regulatory requirements
9. We will recruit and retain a committed group of volunteers, recognizing that they are the lifeblood of the Branch
10. We will manage and maintain our assets to ensure value is retained to the benefit of the Branch
11. We will have a robust and transparent procurement process to ensure we extract maximum value from our vendors
12. We will maximize our revenue generation through efficient operation of our chain of shops.
13. We will actively explore and develop all other viable sources of revenue generation.
14. Our aim will be to become self-financing for our animal welfare activities through our own commercial activities.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational Structure**

The Society for the Prevention of Cruelty to Animals (SCPA) was founded on 16 June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932 and its work is governed by this Act and, more recently, by the Animal Welfare Act 2006, as well as by the Rules of the Society. Membership of the RSPCA is by subscription and may be on life, annual, ex-officio or junior basis.

The RSPCA is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration and operation of their charitable activities by a central organisation, headquarters, regional networks and local branches, of which this Branch is one.

Representatives of the branches, regional and national organisations meet on an annual basis to consider all issues affecting animal welfare and to develop policies for the future pursuit of common aims.

**Governance & Management**

The RSPCA Canterbury and District Branch is a separately registered and autonomous branch of the RSPCA. The Branch is constituted as an unincorporated charity governed by the deed of trust and its governing document known as the 'RSPCA Branch Rules', which was issued by the RSPCA on 18 February 2002 and amended on 2 May 2012.

The Branch is governed by a Committee who are appointed Trustees of the Branch. This committee is essentially the Trust Board. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be elected by the Branch membership at the following year's AGM. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and are invited to attend any relevant induction and training in relation to their specific roles. The Committee is kept up to date on RSPCA general developments by the RSPCA Branch Partnership Managers, as well as via other advice communicated to us by the RSPCA on a regular basis.

Subject to the overall support of the RSPCA network, the Trustees control and monitor all fundraising and animal welfare initiatives of the Branch. The Trustees of the Branch have an individual and collective responsibility for the overall management of the Branch and its funds. The Trustees hold monthly meetings at which strategic decisions as to the performance and operation of the Branch are made.

The trustees are selected with their specialist knowledge in mind to support the branch in its affairs. Trustee selection processes over recent years have benefited the branch with their finance, retail, HR, legal and construction expertise from their primary roles.

During most of 2024, the day-to-day running of the Canterbury and District Branch including the animal centre (CADAC) was delegated to the Senior Management Team consisting of the full-time Animal Welfare Manager, full-time Funding And Special Projects Manager and the part-time Finance Manager. In late 2024, the Funding and Special Projects Manager was promoted to the position of Branch manager, and in 2025 it should be noted that a change to the structure took place, part of which resulted in the senior Management team now comprising the Branch Manager and Finance Manager.

Senior Management is supported in the day to day operation by directly employed staff some of whom are part-time, and c. 100 volunteers, and has appointed leads for each of the Branch functions, with appropriate delegated authority from the Board of Trustees.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 210743

**Principal Address:** Canterbury and District Animal Centre  
Haseden Farm  
Hersden, Canterbury  
Island Road  
Kent CT3 4JD

**Trustees:** Amanda Wetz (Chair)  
Vanessa Sparkes (Treasurer, 27 February 2024)  
Gemma Coleman (Secretary)  
Keith Aldis  
Jon Yates (resigned 11 July 2024)  
Paul Neal (resigned as Chair October 2024)  
Deanna Stephens (resigned 29 March 2024)  
Rebecca Jones  
Charlotte Heap (joined 27 February 2024)  
Natalie Schena (resigned 5 July 2024)  
Jim Senior (joined 19 February 2025)

**Senior Staff:** Tara Luxford (Animal Welfare Manager) - employment ended 16 February 2025  
Natalie Archer (Branch Manager)  
Debbie Godden (part-time Finance Manager) joined 26 March 2025  
Phil Browning (part-time Finance Manager) left 30 April 2025

**Independent Examiner:** Paul A Flood BFP. FCA.  
Spain Brothers & Co.  
Chartered Accountants  
Westgate House  
87 St. Dunstons Street  
Canterbury  
Kent CT2 8AE

Approved by order of the board of trustees on 18/06/2025 ..... and signed on its behalf by:



.....  
P Neal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

---

**Independent examiner's report to the trustees of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

I report to the charity trustees on my examination of the accounts of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA (the Trust) for the year ended 31st December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Paul A. Flood*

Paul A Flood BFP.FCA.  
The Institute of Chartered Accountants in England and Wales

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

19/06/2025  
Date: .....

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	481,534	34,139	515,673	356,290
<b>Charitable activities</b>					
General	5	174,216	-	174,216	105,622
Other trading activities	3	296,131	-	296,131	277,804
Investment income	4	1,050	-	1,050	332
<b>Total</b>		<b>952,931</b>	<b>34,139</b>	<b>987,070</b>	<b>740,048</b>
<b>EXPENDITURE ON</b>					
Raising funds		188,666	2,266	190,932	193,920
<b>Charitable activities</b>					
General	6	488,759	132,825	621,584	422,073
Other		38,004	2,240	40,244	31,123
<b>Total</b>		<b>715,429</b>	<b>137,331</b>	<b>852,760</b>	<b>647,116</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	17	237,502 9,839	(103,192) (9,839)	134,310 -	92,932 -
<b>Net movement in funds</b>		<b>247,341</b>	<b>(113,031)</b>	<b>134,310</b>	<b>92,932</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,323,883	225,403	1,549,286	1,456,354
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,571,224</b>	<b>112,372</b>	<b>1,683,596</b>	<b>1,549,286</b>


The notes form part of these financial statements


**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
31ST DECEMBER 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	11	919,953	948,056
<b>CURRENT ASSETS</b>			
Stocks	12	3,378	3,144
Debtors	13	51,878	29,646
Prepayments and accrued income		6,730	5,338
Cash at bank		808,522	600,749
		870,508	638,877
<b>CREDITORS</b>			
Amounts falling due within one year	14	(106,865)	(37,647)
<b>NET CURRENT ASSETS</b>		763,643	601,230
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,683,596	1,549,286
<b>NET ASSETS</b>		1,683,596	1,549,286
<b>FUNDS</b>	17		
Unrestricted funds		1,571,224	1,323,883
Restricted funds		112,372	225,403
<b>TOTAL FUNDS</b>		1,683,596	1,549,286

The financial statements were approved by the Board of Trustees and authorised for issue on .....18/06/2025..... and were signed on its behalf by:

  
.....  
P Neal - Trustee

  
.....  
V Sparkes - Trustee

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>206,873</u>	<u>135,590</u>
Net cash provided by operating activities		<u>206,873</u>	<u>135,590</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(150)</u>	<u>(2,537)</u>
Interest received		<u>1,050</u>	<u>332</u>
Net cash provided by/(used in) investing activities		<u>900</u>	<u>(2,205)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>207,773</u>	<u>133,385</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>600,749</u>	<u>467,364</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>808,522</u></u>	<u><u>600,749</u></u>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2024</b>	2023
	<b>£</b>	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>134,310</b>	92,932
<b>Adjustments for:</b>		
Depreciation charges	<b>28,253</b>	28,759
Interest received	<b>(1,050)</b>	(332)
(Increase)/decrease in stocks	<b>(234)</b>	2,771
(Increase)/decrease in debtors	<b>(23,624)</b>	570
Increase in creditors	<b>69,218</b>	10,890
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b>206,873</b>	135,590
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
<b>Net cash</b>			
Cash at bank	<b>600,749</b>	<b>207,773</b>	<b>808,522</b>
	<hr/>	<hr/>	<hr/>
	<b>600,749</b>	<b>207,773</b>	<b>808,522</b>
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>600,749</b>	<b>207,773</b>	<b>808,522</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**1. ACCOUNTING POLICIES**

**General information and basis of preparing the financial statements**

Canterbury and District Branch of the RSPCA is an unincorporated charity, registered at the Charity Commission in England and Wales. The principal address is shown on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote the work of the RSPCA in the branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering for animals.

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 and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented in sterling which is the functional currency of the charity.

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.

**Income**

All incoming resources are 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.

Gifts donated for resale are included as income when they are sold.

Donated services and facilities are only included in incoming resources where the benefit to the Branch is reasonably quantifiable, measurable and material.

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 and trading activities 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.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**1. ACCOUNTING POLICIES - continued**

**Income**

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**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.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Pensions**

The charity makes contributions into a defined contribution pension for employees. The annual contributions payable are charged to the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Contributions from RSPCA Inspector	87,264	92,376
Donations, collections and other voluntary income	22,338	19,600
Gift aid	1,521	4,054
Legacies and bequests	347,731	58,702
Grants	56,819	181,558
	515,673	356,290

The legacies received in the year are attributed to unrestricted funds.

The grants received were as follows:

	2024	2023
	£	£
(RSPCA) South East Regional Board (SERB)	10,000	26,706
Katherine Martin Trust	-	476
Kent Community Foundation for Environment Garden	-	5,000
Friends of South Godstone	-	66,220
PetPlan	-	4,864
RSPCA Capacity Fund	-	49,992
Association of Dogs and Cats (ADCH)	-	5,000
RSPCA	-	10,000
Multi Animal	-	5,532
Rabbit Neutering	-	2,672
Food	596	424
SE Emergency	-	960
Multi Cat Vet Cost	-	1,663
Vet Treatment >£450	-	2,049
SERB Neutering	11,800	-
SERB Monitoring	12,500	-
SERB Multi Cat Grant	3,690	-
SERB Rabbit Grant	289	-
SERB Vet Cost Grant	1,885	-
SERB Harbledown Colony	1,020	-
National RSPCA Animal Rising Goodwill	200	-
National RSPCA Change of Scope	5,000	-
SERB Rabbit Rehoming	1,200	-
SERB Rabbit Intake	75	-
SERB Inspectorate Vet Bills	4,793	-
SERB High Vet Bills Reclaimed	3,771	-
	£56,819	1815558

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	2,901	1,729
Shop income	293,230	276,075
	296,131	277,804

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	1,050	332
	1,050	332

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
		£	£
Subscriptions	Activity General	357	468
Re-homing and treatment income	General	173,859	105,154
		174,216	105,622

**6. CHARITABLE ACTIVITIES COSTS**

	2024	2023
	£	£
<b>Charitable expenditure</b>		
Animal home costs	593,331	393,314
Establishment costs	25,972	26,041
Support costs	23,486	23,918
Governance costs	19,039	9,923
	661,828	453,196

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2024	2023
	£	£	£	£	£
<b>Cost of generating funds</b>					
- Shop costs	91,582	96,792	-	188,374	186,839
- Fundraising costs	-	1,799	-	1,799	3,737
- Purchases of goods	-	759	-	759	3,344
	91,582	99,350	-	190,932	193,920
<b>Charitable activities</b>					
-see above	264,667	368,908	28,253	661,828	453,196
	356,249	468,258	28,253	852,760	647,116

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

No trustee (2023 : Nil) received payments during the year ended 31st December 2024, for reimbursements of administrative expenses paid.

**8. STAFF COSTS**

**Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>327,118</b>	292,640
Social security costs	<b>21,056</b>	16,868
Pension costs	<b>7,075</b>	5,709
Ex Gratia	<b>571</b>	
Redundancy costs	<b>429</b>	-
	<b>356,249</b>	315,217
	<b>356,249</b>	315,217

**Employee information**

The average no. of persons employed during the year was:

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
	<b>16</b>	16
	<b>16</b>	16

No employee earned remuneration above £60,000 per annum (2023 :Nil).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	208,238	148,052	356,290
<b>Charitable activities</b>			
General	105,622	-	105,622
Other trading activities	277,804	-	277,804
Investment income	332	-	332
<b>Total</b>	<b>591,996</b>	<b>148,052</b>	<b>740,048</b>
<b>EXPENDITURE ON</b>			
Raising funds	193,527	393	193,920

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
General	369,633	52,440	422,073
Other	28,795	2,328	31,123
<b>Total</b>	<u>591,955</u>	<u>55,161</u>	<u>647,116</u>
 <b>NET INCOME</b>	 41	 92,891	 92,932
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,323,842	132,512	1,456,354
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>1,323,883</u>	 <u>225,403</u>	 <u>1,549,286</u>

**10. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £650 (2023 £640) and other services of £2,748 (2023 £2,835).

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st January 2024	1,218,915	29,313	16,762	1,264,990
Additions	-	150	-	150
At 31st December 2024	<u>1,218,915</u>	<u>29,463</u>	<u>16,762</u>	<u>1,265,140</u>
 <b>DEPRECIATION</b>				
At 1st January 2024	286,674	22,623	7,637	316,934
Charge for year	24,378	1,594	2,281	28,253
At 31st December 2024	<u>311,052</u>	<u>24,217</u>	<u>9,918</u>	<u>345,187</u>
 <b>NET BOOK VALUE</b>				
At 31st December 2024	<u>907,863</u>	<u>5,246</u>	<u>6,844</u>	<u>919,953</u>
At 31st December 2023	<u>932,241</u>	<u>6,690</u>	<u>9,125</u>	<u>948,056</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**12. STOCKS**

	2024	2023
	£	£
Stocks	<u>3,378</u>	<u>3,144</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	34,904	15,726
Other debtors	6,905	8,575
VAT	<u>10,069</u>	<u>5,345</u>
	<u>51,878</u>	<u>29,646</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Taxation and social security	7,375	6,043
Other creditors	<u>99,490</u>	<u>31,604</u>
	<u>106,865</u>	<u>37,647</u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	48,240	47,135
Between one and five years	123,240	133,072
In more than five years	<u>12,000</u>	<u>15,000</u>
	<u>183,480</u>	<u>195,207</u>

The total amount of operating lease payments recognised as an expense in the year was £52,057 (2023 £52,016).

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	919,953	-	919,953	948,056
Current assets	705,486	165,022	870,508	638,877
Current liabilities	(54,215)	(52,650)	(106,865)	(37,647)
	<u>1,571,224</u>	<u>112,372</u>	<u>1,683,596</u>	<u>1,549,286</u>

**17. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	391,642	531,716	(259,997)	663,361
Designated Fund - CADAC building fund	932,241	(294,214)	269,836	907,863
	<u>1,323,883</u>	<u>237,502</u>	<u>9,839</u>	<u>1,571,224</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	6,207	(1,068)	-	5,139
Sheppey Branch Merger	110,728	(6,677)	-	104,051
Cat Neutering	1,136	(1,136)	-	-
CADAC Grounds	2,005	(2,005)	-	-
Welfare Assistant grant	8,357	(5,175)	-	3,182
Increased Capacity	30,750	(30,750)	-	-
Repurpose Dog ISO	66,220	(66,220)	-	-
Retrospective funding	-	9,839	(9,839)	-
	<u>225,403</u>	<u>(103,192)</u>	<u>(9,839)</u>	<u>112,372</u>
<b>TOTAL FUNDS</b>	<u>1,549,286</u>	<u>134,310</u>	<u>-</u>	<u>1,683,596</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	735,695	(203,979)	531,716
Designated Fund - CADAC building fund	217,236	(511,450)	(294,214)
	<u>952,931</u>	<u>(715,429)</u>	<u>237,502</u>
<b>Restricted funds</b>			
Brighton Neutering Grant	11,800	(12,868)	(1,068)
Sheppey Branch Merger	-	(6,677)	(6,677)
Cat Neutering	-	(1,136)	(1,136)
CADAC Grounds	-	(2,005)	(2,005)
Welfare Assistant grant	-	(5,175)	(5,175)
Increased Capacity	-	(30,750)	(30,750)
Repurpose Dog ISO	-	(66,220)	(66,220)
Remote monitoring on site costs	12,500	(12,500)	-
Retrospective funding	9,839	-	9,839
	<u>34,139</u>	<u>(137,331)</u>	<u>(103,192)</u>
<b>TOTAL FUNDS</b>	<u><u>987,070</u></u>	<u><u>(852,760)</u></u>	<u><u>134,310</u></u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	364,798	142,027	(115,183)	391,642
Designated Fund - CADAC building fund	959,044	(141,986)	115,183	932,241
	<u>1,323,842</u>	<u>41</u>	<u>-</u>	<u>1,323,883</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	2,077	4,130	-	6,207
SERB for CADAC works	2,439	(2,439)	-	-
Sheppey Branch Merger	127,996	(17,268)	-	110,728
Cat Neutering	-	1,136	-	1,136
CADAC Grounds	-	2,005	-	2,005
Welfare Assistant grant	-	8,357	-	8,357
Increased Capacity	-	30,750	-	30,750
Repurpose Dog ISO	-	66,220	-	66,220
	<u>132,512</u>	<u>92,891</u>	<u>-</u>	<u>225,403</u>
<b>TOTAL FUNDS</b>	<u><u>1,456,354</u></u>	<u><u>92,932</u></u>	<u><u>-</u></u>	<u><u>1,549,286</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	455,541	(313,514)	142,027
Designated Fund - CADAC building fund	136,455	(278,441)	(141,986)
	<u>591,996</u>	<u>(591,955)</u>	41
<b>Restricted funds</b>			
Brighton Neutering Grant	10,000	(5,870)	4,130
SERB for CADAC works	-	(2,439)	(2,439)
Sheppey Branch Merger	-	(17,268)	(17,268)
Cat Neutering	4,864	(3,728)	1,136
CADAC Grounds	5,000	(2,995)	2,005
Welfare Assistant grant	10,000	(1,643)	8,357
Increased Capacity	49,992	(19,242)	30,750
Repurpose Dog ISO	66,220	-	66,220
Food Bank	1,976	(1,976)	-
	<u>148,052</u>	<u>(55,161)</u>	92,891
<b>TOTAL FUNDS</b>	<u><u>740,048</u></u>	<u><u>(647,116)</u></u>	<u><u>92,932</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	364,798	673,743	(375,180)	663,361
Designated Fund - CADAC building fund	959,044	(436,200)	385,019	907,863
	<u>1,323,842</u>	<u>237,543</u>	<u>9,839</u>	<u>1,571,224</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	2,077	3,062	-	5,139
SERB for CADAC works	2,439	(2,439)	-	-
Sheppey Branch Merger	127,996	(23,945)	-	104,051
Welfare Assistant grant	-	3,182	-	3,182
Retrospective funding	-	9,839	(9,839)	-
	<u>132,512</u>	<u>(10,301)</u>	<u>(9,839)</u>	<u>112,372</u>
<b>TOTAL FUNDS</b>	<u><u>1,456,354</u></u>	<u><u>227,242</u></u>	<u><u>-</u></u>	<u><u>1,683,596</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,191,236	(517,493)	673,743
Designated Fund - CADAC building fund	353,691	(789,891)	(436,200)
	<u>1,544,927</u>	<u>(1,307,384)</u>	<u>237,543</u>
<b>Restricted funds</b>			
Brighton Neutering Grant	21,800	(18,738)	3,062
SERB for CADAC works	-	(2,439)	(2,439)
Sheppey Branch Merger	-	(23,945)	(23,945)
Cat Neutering	4,864	(4,864)	-
CADAC Grounds	5,000	(5,000)	-
Welfare Assistant grant	10,000	(6,818)	3,182
Increased Capacity	49,992	(49,992)	-
Repurpose Dog ISO	66,220	(66,220)	-
Food Bank	1,976	(1,976)	-
Remote monitoring on site costs	12,500	(12,500)	-
Retrospective funding	9,839	-	9,839
	<u>182,191</u>	<u>(192,492)</u>	<u>(10,301)</u>
<b>TOTAL FUNDS</b>	<u><u>1,727,118</u></u>	<u><u>(1,499,876)</u></u>	<u><u>227,242</u></u>

The Designated Fund - CADAC building fund is the income received in grant funding from the national RSPCA as well as donations to help run the animal centre at Haseden Farm and the relating costs to run the centre including veterinary fees and drugs as well as wages and other related operating costs.

There are various restricted funds as detailed in the table above.

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £7,075 (2023 - £5,709).

The amount payable at the year end was £1,619 (2023 - £1,380).

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

**19. CAPITAL COMMITMENTS**

	<b>2024</b>	2023
	<b>£</b>	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**20. RELATED PARTY DISCLOSURES**

The charity received £87,264 (2023 £92,376) from the national RSPCA door to door share.

No grants were received from RSPCA HQ this year (2023: £49,992).

During the year £56,819 (2023: £50,006) was received from other RSPCA Branches of which £34,139 (2023: £20,000) were Restricted Funds.

**21. VOLUNTARY HELP**

The charity received voluntary help from the public for the raising of funds and also with the direct care of animals.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions from RSPCA Inspector	87,264	92,376
Donations, collections and other voluntary income	22,338	19,600
Gift aid	1,521	4,054
Legacies and bequests	347,731	58,702
Grants	56,819	181,558
	515,673	356,290
<b>Other trading activities</b>		
Fundraising events	2,901	1,729
Shop income	293,230	276,075
	296,131	277,804
<b>Investment income</b>		
Deposit account interest	1,050	332
<b>Charitable activities</b>		
Subscriptions	357	468
Re-homing and treatment income	173,859	105,154
	174,216	105,622
<b>Total incoming resources</b>	<b>987,070</b>	<b>740,048</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	1,799	3,737
<b>Other trading activities</b>		
Purchases of goods for resale	759	3,344
Shop wages	91,582	92,265
Other shop expenses	96,792	94,574
	189,133	190,183
<b>Charitable activities</b>		
Veterinary fees and drugs	154,013	97,745
CADAC and coordinator wages	264,667	223,252
Carried forward	418,680	320,997

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

---

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	<b>418,680</b>	320,997
Other CADAC operating costs	<b>174,651</b>	72,317
Freehold property	<b>24,378</b>	24,378
Fixtures and fittings	<b>1,594</b>	1,663
Motor vehicles	<b>2,281</b>	2,718
	<hr/> <b>621,584</b>	<hr/> 422,073
<b>Other</b>		
Postage, printing, stationery and advertising	<b>2,030</b>	2,164
Motor expenses	<b>11,961</b>	11,663
Sundries	<b>533</b>	1,568
Bank and credit card charges	<b>6,681</b>	5,805
Accountancy	<b>3,398</b>	3,475
Legal fees and subscriptions	<b>7,181</b>	6,298
Consultancy fees	-	150
National admin charge	<b>8,460</b>	-
	<hr/> <b>40,244</b>	<hr/> 31,123
Total resources expended	<hr/> <b>852,760</b>	<hr/> 647,116
<b>Net income</b>	<hr/> <b>134,310</b>	<hr/> 92,932

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

England & Wales - Charity number 210743

---

# Accounts

---

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**  
**FOR**  
**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 9
<b>Independent Examiner's Report</b>	10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12
<b>Cash Flow Statement</b>	13
<b>Notes to the Cash Flow Statement</b>	14
<b>Notes to the Financial Statements</b>	15 to 26
<b>Detailed Statement of Financial Activities</b>	27 to 28

DRAFT

---

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees of the Royal Society for the Protection of Animals (RSPCA) Canterbury & District Branch (the Branch) present their Annual Report and the financial statements of the charity for the year ending 31st December 2023.

The financial statements have been prepared in accordance with accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) FRS 102 as the Financial Reporting Standard applicable to the UK and Republic of Ireland (effective 1 January 2019).

DRAFT

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**OBJECTIVES AND ACTIVITIES**

The overall mission of the Branch is to promote the work and objectives of the National Society of the RSPCA - by lawful means to seek to prevent cruelty, promote kindness and alleviate suffering of animals - in accordance with the policies of the Society. The Branch aims to fulfil this mission within its District through education, encouragement, communication and other activities.

The Branch's key aims are to provide suitable homes for as many animals as it receives, from all sources, to provide proper care and rehabilitation for abandoned or mistreated animals and to promote animal welfare across its District. Animals in the care of the Branch receive veterinary health checks, treatment, vaccination, neutering and microchipping and are assessed for suitable homing.

**Public Benefit Statement**

The Trustees have reviewed the outcomes and achievements of the Branch in relation to their objectives and activities for the year to ensure they remain focused on the charitable aims of both the trust and the Society and to continue to deliver benefits to the public, as prescribed by the Charity Commission's general guidance on public benefit. This is illustrated by the following activities:-

- Support local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners have suffered ill health, financial difficulties, or have passed away.
- Raising awareness of and providing free education, information and advice on animal care, benefiting the public by promoting compassionate human sentiments towards animals via social media, telephone, information leaflets and face-to-face at regular events and workshops both at CADAC branch and externally.
- Providing subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.
- Offering subsidised neutering and microchipping services to animal carers. This helps to control pet populations and promotes responsible pet ownership.
- There is a part-time Animal Welfare Officer (AWO) in place to cover the entire Branch area; this role has enabled us to provide pet food banks in Sheerness, Herne Bay and Canterbury, the AWO also has been dealing with large cat colonies and helping members of the public with advice, guidance and signposting to other services and other organisations.
- Inviting tenders for veterinary services every 2-3 years to seek the best value for money for the Branch and its users. The selected Veterinary Practice provides the main support for the Branch at the animal centre, while other veterinary practices are used in other areas, such as Dover and Sittingbourne, if more convenient. In addition, we now have another vet who comes to the animal centre once a week to deliver routine services (eg health checks, vaccinations, microchipping)
- Offering volunteering opportunities and work experience through alliances with schools, colleges and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.
- Supporting and encouraging ongoing training programmes for all staff, volunteers and Trustees to improve knowledge, experience and confidence in their work.
- Fostering links with other local animal welfare organisations committed to the same objectives to share information and make the most efficient use of resources.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

The Branch generates revenue from its retail shops, from donations, fundraising projects and other activities. This revenue is used to support various activities to achieve its objectives, including the operation of its main animal welfare and operational centre, known as the Canterbury & District Animal Centre (CADAC) which also provides other welfare services to external bodies, including other branches of the RSPCA.

DRAFT

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**ACHIEVEMENT AND PERFORMANCE**

CADAC is licensed to care for up to 80 cats in specially designed units and it is estimated that around 250 cats will be cared for and successfully re-homed each year. During 2023, 325 cats were re-homed via the Centre (compared to 266 in 2022).

The following statistics are taken from the annual return to RSPCA's Head Office in Horsham.

SUMMARY OF ANIMAL WELFARE ACTIVITIES for RSPCA Canterbury & District Branch:-

**IN Entry Route**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
<b>Animals in need - Inspectorate</b>					
Inspectorate case animals	0	27	0	0	27
Inspectorate welfare concern	0	88	0	0	88
Inspectorate - networked from PBE/society hospital	0	19	0	2	21
Animals in need - Other Branch welfare concern	0	201	0	0	201
Unowned sick & injured via NCC	0	0	0	0	0
Pet Retreat, Home for Life & born on site	0	0	0	0	0
Transfers from RSPCA centres	0	59	0	0	59
Returns	0	18	0	0	18
<b>Total in - Animals in need</b>	<b>0</b>	<b>412</b>	<b>0</b>	<b>2</b>	<b>414</b>

**OUT**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Rehomed	0	325	0	2	327
Died	0	2	0	0	2
Transferred out - other RSPCA	0	0	0	0	0
Transferred out - non RSPCA	0	0	0	0	0
Other	0	57	0	0	57
PTS	0	38	0	0	38
<b>Total out</b>	<b>0</b>	<b>422</b>	<b>0</b>	<b>2</b>	<b>424</b>

**Home visiting**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Pre-home visits	0	178	0	0	178
Post-home visits	0	119	0	0	119

**Micro-Chipping**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	152	0	0	252
Other RSPCA animals	0	0	0	0	0
Public/other owned - clinic	0	0	0	0	0
Public/other owned - other	6	303	32	0	341
<b>Total</b>	<b>6</b>	<b>455</b>	<b>32</b>	<b>0</b>	<b>493</b>

**Neutering**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	214	0	0	214
Other RSPCA animals	0	0	0	0	0
Public/other owned - clinic	0	0	0	0	0
Public/other owned - other	2	257	29	0	288
<b>Total</b>	<b>2</b>	<b>471</b>	<b>29</b>	<b>0</b>	<b>502</b>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**Welfare Assistance (veterinary care)**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Other RSPCA animals (non - Branch)	0	7	0	0	7
Public/other owned - clinic	0	0	0	0	0
Public/other owned - other	2	10	0	0	12
<b>Sub-Total</b>	<b>2</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>19</b>
PTS at owner's insistence	0	0	0	0	0

**Feral Cats**

Feral Cats Neutered and Released 57

**Length of Stay in Care**

No. of non-Case animals	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
0-3 months	0	31	0	0	31
4-6 months	0	7	0	0	7
Over 6 months	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>38</b>

**Fundraising initiatives**

During 2023, fundraising events raised £1,729, mainly from two Christmas wreath-making workshops held at the animal centre.

**FINANCIAL REVIEW**

**Reserves policy**

It is Branch policy to maintain free reserves (unrestricted funds not held as tangible assets) of the Branch at a level of between six to nine months' unrestricted expenditure. As the Branch relies heavily on donations and legacies, both of which can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level in order to fund the running of the animal centre and other animal welfare work across the District.

Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources during the next six to nine months.

**Restricted Funds**

The Branch had restricted funds of £225,403 at the end of 2023, the bulk of which is the balance of the funds transferred from the Sheppey Branch at point of merger and a grant from RSPCA National society to equip an unused building as an accommodation centre for alternative lifestyle (feral) cats.

**Investment Policy**

It was decided by the Trustees to focus on liquidity and the availability of operating cash; but due to the better returns now available, it is planned to deposit a lump sum into a charity savings account during 2024.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**FINANCIAL REVIEW**

The Branch generated income of £740,048 in 2023 (£489,190 in 2022) and incurred expenses of £646,783 (£618,026 in 2022), giving a surplus before recognised gains and losses on investments of £92,932 (deficit of £128,837 in 2022). The income for the year included legacies of £58,702 (£1,000 in 2022) and a number of grants which are listed below.

Expenditure in 2023 was higher than in 2022 due to the increased number of cats taken and rehomed during the year, with veterinary and staff costs were higher than in the previous year as a direct result.

The Branch received a number of grants and donations during 2023 from several sources, totalling £181,558 (£88,540 in 2022), some of which are restricted:

RSPCA South East Regional Board £10,000 Restricted (neutering scheme)  
RSPCA South East Regional Board £10,000 Restricted (welfare assist scheme)  
RSPCA South East Regional Board £19,582 Unrestricted  
RSPCA National Society £66,220 Restricted (feral cat accommodation)  
RSPCA National Society £49,992 Restricted (capacity increase)  
RSPCA National Society £900 Restricted (food bank)  
RSPCA National Society £10,000 Unrestricted  
Kent Community Foundation £5,000 Restricted (CADAC grounds)  
PetPlan £4,864 Restricted (neutering events)  
Association of Dogs and Cats Homes £1,500 Restricted (food)  
Association of Dogs and Cats Homes £3,500 Unrestricted

The RSPCA grants are recognised as Related Party Transactions.

Overall shop income increased year on year, rising from £232,398 in 2022 to £281,852 in 2023. This was mainly due to increased opening hours in our Whitstable shop and an exceptionally good year in our Herne Bay shop.

CADAC: overall operating costs of £309,405 (£283,665 in 2022), with wages costs for CADAC being £129,089 (£120,316 in 2022). Increased wages costs result from higher activity levels in intake and rehoming, plus the effect of wage inflation.

All Trustees are unpaid and provide their time on a regular basis helping the Branch in its strategic direction and implementation of operational activities.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**FUTURE PLANS**

Our strategic plan for 2024 and beyond is currently being developed by the Trustees in consultation with staff and volunteers.

Mission & Guiding Principles

As per the mission statement of the national RSPCA, the Branch will by lawful means seek to prevent cruelty, promote kindness and alleviate undue suffering of animals. Further, as guiding principles the Branch aims to fulfil this mission within our district through education, encouragement and communication.

Vision

Our vision is of a caring world where all animals are respected and treated with compassion.

Values

We shall deliver our business and operation with compassion, integrity, vision, leadership and commitment.

Core Strategies

Our core strategies are.....

1. We will actively work across the communities in our district to educate and promote responsible pet ownership and compassion and kindness towards all animals as sentient beings
2. We will seek to rehabilitate and rehome as many animals as possible on an ongoing basis, prioritising those most in need to assist the national Inspectorate
3. We will maintain a robust but nimble governance model to ensure the current and future legality, safety and financial stability of the Branch
4. We will consider and manage risk and seek to improve the quality of our business processes and procedures
5. We will always operate our activities with a commitment to legal, health & safety and environmental requirements. We are committed to the safety of people and animals.
6. We will constantly seek opportunities to improve and add to the facilities we operate within our Branch, always mindful of financial and human resources
7. We will recruit and retain a group of committed trustees, who will possess a diversity of skills to facilitate the delivery of the Branch objectives
8. We will recruit and retain a group of trained and well equipped full/part-time/zero hours' staff to reflect the needs and demands of the Branch. We will always treat our staff with respect and ensure that their working conditions are safe and conform with at least minimum regulatory requirements
9. We will recruit and retain a committed group of volunteers, recognizing that they are the lifeblood of the Branch
10. We will manage and maintain our assets to ensure value is retained to the benefit of the Branch
11. We will have a robust and transparent procurement process to ensure we extract maximum value from our vendors
12. We will maximize our revenue generation through efficient operation of our chain of shops.
13. We will actively explore and develop all other viable sources of revenue generation.
14. Our aim will be to become self-financing for our animal welfare activities through our own commercial activities.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational Structure**

The Society for the Prevention of Cruelty to Animals (SCPA) was founded on 16 June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932 and its work is governed by this Act and, more recently, by the Animal Welfare Act 2006, as well as by the Rules of the Society. Membership of the RSPCA is by subscription and may be on life, annual, ex-officio or junior basis.

The RSPCA is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration and operation of their charitable activities by a central organisation, headquarters, regional networks and local branches, of which this Branch is one.

Representatives of the branches, regional and national organisations meet on an annual basis to consider all issues affecting animal welfare and to develop policies for the future pursuit of common aims.

**Governance & Management**

The RSPCA Canterbury and District Branch is a separately registered and autonomous branch of the RSPCA. The Branch is constituted as an unincorporated charity governed by the deed of trust and its governing document known as the 'RSPCA Branch Rules', which was issued by the RSPCA on 18 February 2002 and amended on 2 May 2012.

The Branch is governed by a Committee who are appointed Trustees of the Branch. This committee is essentially the Trust Board. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be elected by the Branch membership at the following year's AGM. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and are invited to attend any relevant induction and training in relation to their specific roles. The Committee is kept up to date on RSPCA general developments by the RSPCA Branch Partnership Managers, as well as via other advice communicated to us by the RSPCA on a regular basis.

Subject to the overall support of the RSPCA network, the Trustees control and monitor all fundraising and animal welfare initiatives of the Branch. The Trustees of the Branch have an individual and collective responsibility for the overall management of the Branch and its funds. The Trustees hold monthly meetings at which strategic decisions as to the performance and operation of the Branch are made.

The trustees are selected with their specialist knowledge in mind to support the branch in its affairs. Trustee selection processes over recent years have benefited the branch with their finance, retail, HR, legal and construction expertise from their primary roles.

The day-to-day running of the Canterbury and District Branch including the animal centre (CADAC) is delegated to the Senior Management Team consisting of the full-time Animal Welfare Manager, full-time Funding And Special Projects Manager and the part-time Finance Manager. This management team is supported in the day to day operation by directly employed staff some of whom are part-time, and c. 100 volunteers.

The Senior Management team has appointed leads for each of the Branch functions, with appropriate delegated authority from the Board of Trustees.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 210743

**Principal Address:** Canterbury and District Animal Centre  
Haseden Farm  
Hersden, Canterbury  
Island Road  
Kent CT3 4JD

**Trustees:** Paul Neal (Chair)  
Natalie Schena (Treasurer)  
Gemma Coleman (Secretary)  
Keith Aldis  
Vanessa Sparkes (joined 27/02/2024)  
Alex Lawson (resigned 11/05/2023)  
Paul Bragan Turner (resigned 12/09/ 2023)  
Jon Yates  
Amanda Wetz  
Deana Stephens (joined 02/08/2023, resigned 29/03/2024)  
Rebecca Jones (joined 01/03/2023)  
Charlotte Heap (joined 27/02/2024)

**Senior Staff:** Tara Luxford (Animal Welfare Manager)  
Natalie Archer (Funding & Special Projects Manager)  
Phil Browning (part-time Finance Manager)

**Independent Examiner:** Paul A Flood BFP. FCA.  
Spain Brothers & Co.  
Chartered Accountants  
Westgate House  
87 St. Dunstons Street  
Canterbury  
Kent CT2 8AE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
P Neal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

---

**Independent examiner's report to the trustees of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

I report to the charity trustees on my examination of the accounts of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA (the Trust) for the year ended 31st December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul A Flood BFP.FCA.  
The Institute of Chartered Accountants in England and Wales

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

Date: .....

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	208,238	148,052	356,290	204,831
<b>Charitable activities</b>					
General	5	105,622	-	105,622	55,285
Other trading activities	3	277,804	-	277,804	228,828
Investment income	4	332	-	332	246
<b>Total</b>		<b>591,996</b>	<b>148,052</b>	<b>740,048</b>	<b>489,190</b>
<b>EXPENDITURE ON</b>					
Raising funds		193,527	393	193,920	174,565
<b>Charitable activities</b>					
General	6	369,633	52,440	422,073	410,466
Other		28,795	2,328	31,123	32,995
<b>Total</b>		<b>591,955</b>	<b>55,161</b>	<b>647,116</b>	<b>618,026</b>
Net gains on investments		-	-	-	149,206
<b>NET INCOME</b>		<b>41</b>	<b>92,891</b>	<b>92,932</b>	<b>20,370</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,323,842	132,512	1,456,354	1,435,984
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,323,883</b>	<b>225,403</b>	<b>1,549,286</b>	<b>1,456,354</b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
31ST DECEMBER 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	11	948,056	974,278
<b>CURRENT ASSETS</b>			
Stocks	12	3,144	5,915
Debtors	13	29,646	23,444
Prepayments and accrued income		5,338	12,110
Cash at bank		600,749	467,364
		<u>638,877</u>	<u>508,833</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(37,647)	(26,757)
<b>NET CURRENT ASSETS</b>		<u>601,230</u>	<u>482,076</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,549,286</u>	<u>1,456,354</u>
<b>NET ASSETS</b>		<u>1,549,286</u>	<u>1,456,354</u>
<b>FUNDS</b>	17		
Unrestricted funds		1,323,883	1,323,842
Restricted funds		225,403	132,512
<b>TOTAL FUNDS</b>		<u>1,549,286</u>	<u>1,456,354</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P Neal - Trustee

.....  
V Sparkes - Trustee

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Cash generated from operations 1	<u>135,590</u>	<u>(100,589)</u>
Net cash provided by/(used in) operating activities	<u>135,590</u>	<u>(100,589)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(2,537)	(11,840)
Sale of investment property	-	149,206
Interest received	<u>332</u>	<u>246</u>
Net cash (used in)/provided by investing activities	<u>(2,205)</u>	<u>137,612</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
	<u>133,385</u>	<u>37,023</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>467,364</u>	<u>430,341</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>600,749</u></u>	<u><u>467,364</u></u>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>92,932</b>	<b>20,370</b>
<b>Adjustments for:</b>		
Depreciation charges	28,759	28,683
Losses on investments	-	(149,206)
Interest received	(332)	(246)
Decrease in stocks	2,771	202
Decrease/(increase) in debtors	570	(5,383)
Increase in creditors	10,890	4,991
<b>Net cash provided by/(used in) operations</b>	<b>135,590</b>	<b>(100,589)</b>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
<b>Net cash</b>			
Cash at bank	467,364	133,385	600,749
	467,364	133,385	600,749
<b>Total</b>	<b>467,364</b>	<b>133,385</b>	<b>600,749</b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**1. ACCOUNTING POLICIES**

**General information and basis of preparing the financial statements**

Canterbury and District Branch of the RSPCA is an unincorporated charity, registered at the Charity Commission in England and Wales. The principal address is shown on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote the work of the RSPCA in the branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering for animals.

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 and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented in sterling which is the functional currency of the charity.

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.

**Income**

All incoming resources are 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.

Gifts donated for resale are included as income when they are sold.

Donated services and facilities are only included in incoming resources where the benefit to the Branch is reasonably quantifiable, measurable and material.

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 and trading activities 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.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**1. ACCOUNTING POLICIES - continued**

**Income**

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**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.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES - continued**

**Pensions**

The charity makes contributions into a defined contribution pension for employees. The annual contributions payable are charged to the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Contributions from RSPCA Inspector	92,376	92,872
Donations, collections and other voluntary income	19,600	61,203
Gift aid	4,054	4,217
Legacies and bequests	58,702	1,000
Grants	181,558	45,539
	<b>356,290</b>	<b>204,831</b>
	<b>356,290</b>	<b>204,831</b>

The legacies received in the year are attributed to unrestricted funds.

The grants received were as follows:

	2023	2022
	£	£
Brighton Grant	-	16,500
Kickstart Grant	-	5,717
Dover and Canterbury Council Covid Grants	-	963
Purley Branch	-	10,000
Guilford Branch	-	20,000
Bromley Branch	-	5,000
Chiltern Branch	-	5,000
Plymouth Branch	-	3,000
(RSPCA) South East Regional Board	26,706	22,360
Katherine Martin Trust	476	-
Kent Community Foundation for Environment Garden	5,000	-
Friends of South Godstone	66,220	-
PetPlan	4,864	-
RSPCA Capacity Fund	49,992	-
Association of Dogs and Cats (ADCH)	5,000	-
RSPCA	10,000	-
Multi Animal	5,532	-
Rabbit Neutering	2,672	-
Food	424	-
SE Emergency	960	-
Multi Cat Vet Cost	1,663	-
Vet Treatment >£450	2,049	-
	<b>£181,558</b>	<b>£88,540</b>
	<b>£181,558</b>	<b>£88,540</b>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	1,729	1,586
Shop income	276,075	227,242
	277,804	228,828

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	332	246
	332	246

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
	Activity	£	£
Subscriptions	General	468	309
Re-homing and treatment income	General	105,154	54,976
		105,622	55,285

**6. CHARITABLE ACTIVITIES COSTS**

	2023	2022
	£	£
<b>Charitable expenditure</b>		
Animal home costs	393,314	381,781
Establishment costs	26,041	25,898
Support costs	23,918	20,760
Governance costs	9,923	15,022
	453,196	443,461

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2023	2022
	£	£	£	£	£
<b>Cost of generating funds</b>					
- Shop costs	92,265	94,574	-	186,839	170,177
- Fundraising costs	-	3,737	-	3,737	1,718
- Purchases of goods	-	3,344	-	3,344	2,670
	92,265	101,655	-	193,920	174,565
<b>Charitable activities</b>					
-see above	223,252	201,185	28,759	453,196	443,461
	315,517	302,840	28,759	647,116	618,026

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

No trustee (2022 : One) received payments (2022 - £123) during the year ended 31st December 2023, for reimbursements of administrative expenses paid.

**8. STAFF COSTS**

**Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>292,640</b>	261,076
Social security costs	<b>16,868</b>	14,170
Pension costs	<b>5,709</b>	4,672
Redundancy costs	-	-
	<b>315,217</b>	279,918
	<b>315,217</b>	279,918

**Employee information**

The average no. of persons employed during the year was:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
	<b>16</b>	15
	<b>16</b>	15

No employee earned remuneration above £60,000 per annum (2022 :Nil).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	149,471	55,360	204,831
<b>Charitable activities</b>			
General	55,285	-	55,285
Other trading activities	220,700	8,128	228,828
Investment income	246	-	246
<b>Total</b>	<b>425,702</b>	<b>63,488</b>	<b>489,190</b>
<b>EXPENDITURE ON</b>			
Raising funds	170,701	3,864	174,565

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
General	323,709	86,757	410,466
Other	26,177	6,818	32,995
<b>Total</b>	<u>520,587</u>	<u>97,439</u>	<u>618,026</u>
Net gains on investments	-	149,206	149,206
<b>NET INCOME/(EXPENDITURE)</b>	(94,885)	115,255	20,370
<b>Transfers between funds</b>	10,895	(10,895)	-
<b>Net movement in funds</b>	(83,990)	104,360	20,370
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,407,832	28,152	1,435,984
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,323,842</u></u>	<u><u>132,512</u></u>	<u><u>1,456,354</u></u>

**10. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £640 (2022 £636) and other services of £2,385 (2022 £3,228).

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st January 2023	1,218,915	28,443	15,095	1,262,453
Additions	-	870	1,667	2,537
At 31st December 2023	<u>1,218,915</u>	<u>29,313</u>	<u>16,762</u>	<u>1,264,990</u>
<b>DEPRECIATION</b>				
At 1st January 2023	262,296	20,960	4,919	288,175
Charge for year	24,378	1,663	2,718	28,759
At 31st December 2023	<u>286,674</u>	<u>22,623</u>	<u>7,637</u>	<u>316,934</u>
<b>NET BOOK VALUE</b>				
At 31st December 2023	<u><u>932,241</u></u>	<u><u>6,690</u></u>	<u><u>9,125</u></u>	<u><u>948,056</u></u>
At 31st December 2022	<u><u>956,619</u></u>	<u><u>7,483</u></u>	<u><u>10,176</u></u>	<u><u>974,278</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**12. STOCKS**

	<b>2023</b>	2022
	<b>£</b>	£
Stocks	<b>3,144</b>	5,915

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Trade debtors	<b>15,726</b>	7,435
Other debtors	<b>8,575</b>	11,611
VAT	<b>5,345</b>	4,398
	<b>29,646</b>	23,444

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Taxation and social security	<b>6,043</b>	4,526
Other creditors	<b>31,604</b>	22,231
	<b>37,647</b>	26,757

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Within one year	<b>47,135</b>	53,801
Between one and five years	<b>133,072</b>	176,519
In more than five years	<b>15,000</b>	18,688
	<b>195,207</b>	249,008

The total amount of operating lease payments recognised as an expense in the year was £52,016 (2022 £52,427).

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	948,056	-	948,056	974,278
Current assets	413,474	225,403	638,877	508,833
Current liabilities	(37,647)	-	(37,647)	(26,757)
	<u>1,323,883</u>	<u>225,403</u>	<u>1,549,286</u>	<u>1,456,354</u>

**17. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	364,798	142,027	(115,183)	391,642
Designated Fund - CADAC building fund	959,044	(141,986)	115,183	932,241
	<u>1,323,842</u>	41	-	<u>1,323,883</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	2,077	4,130	-	6,207
SERB for CADAC works	2,439	(2,439)	-	-
Sheppey Branch Merger	127,996	(17,268)	-	110,728
Cat Neutering	-	1,136	-	1,136
CADAC Grounds	-	2,005	-	2,005
Welfare Assistant grant	-	8,357	-	8,357
Increased Capacity	-	30,750	-	30,750
Repurpose Dog ISO	-	66,220	-	66,220
	<u>132,512</u>	<u>92,891</u>	-	<u>225,403</u>
<b>TOTAL FUNDS</b>	<u>1,456,354</u>	<u>92,932</u>	-	<u>1,549,286</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	455,541	(313,514)	142,027
Designated Fund - CADAC building fund	136,455	(278,441)	(141,986)
	<u>591,996</u>	<u>(591,955)</u>	<u>41</u>
<b>Restricted funds</b>			
Brighton Neutering Grant	10,000	(5,870)	4,130
SERB for CADAC works	-	(2,439)	(2,439)
Sheppey Branch Merger	-	(17,268)	(17,268)
Cat Neutering	4,864	(3,728)	1,136
CADAC Grounds	5,000	(2,995)	2,005
Welfare Assistant grant	10,000	(1,643)	8,357
Increased Capacity	49,992	(19,242)	30,750
Repurpose Dog ISO	66,220	-	66,220
Food Bank	1,976	(1,976)	-
	<u>148,052</u>	<u>(55,161)</u>	<u>92,891</u>
<b>TOTAL FUNDS</b>	<u><u>740,048</u></u>	<u><u>(647,116)</u></u>	<u><u>92,932</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	-	174,161	190,637	364,798
Designated Fund - CADAC building fund	1,407,832	(269,046)	(179,742)	959,044
	<u>1,407,832</u>	<u>(94,885)</u>	<u>10,895</u>	<u>1,323,842</u>
<b>Restricted funds</b>				
SERB for CADAC works	5,551	(3,474)	-	2,077
PBE Project	22,601	(20,162)	-	2,439
Restricted Fund - CADAC building fund	-	138,891	(10,895)	127,996
	<u>28,152</u>	<u>115,255</u>	<u>(10,895)</u>	<u>132,512</u>
<b>TOTAL FUNDS</b>	<u><u>1,435,984</u></u>	<u><u>20,370</u></u>	<u><u>-</u></u>	<u><u>1,456,354</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	351,457	(177,296)	-	174,161
Designated Fund - CADAC building fund	74,245	(343,291)	-	(269,046)
	<u>425,702</u>	<u>(520,587)</u>	<u>-</u>	<u>(94,885)</u>
<b>Restricted funds</b>				
SERB for CADAC works	-	(3,474)	-	(3,474)
PBE Project	-	(20,162)	-	(20,162)
Sheppey Branch Merger	33,000	(33,000)	-	-
Restricted Fund - CADAC building fund	8,128	(18,443)	149,206	138,891
SERB grant re Retaining Wall	22,360	(22,360)	-	-
	<u>63,488</u>	<u>(97,439)</u>	<u>149,206</u>	<u>115,255</u>
<b>TOTAL FUNDS</b>	<u><u>489,190</u></u>	<u><u>(618,026)</u></u>	<u><u>149,206</u></u>	<u><u>20,370</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	-	316,188	75,454	391,642
Designated Fund - CADAC building fund	1,407,832	(411,032)	(64,559)	932,241
	<u>1,407,832</u>	<u>(94,844)</u>	<u>10,895</u>	<u>1,323,883</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	-	4,130	-	4,130
SERB for CADAC works	5,551	(5,913)	-	(362)
PBE Project	22,601	(20,162)	-	2,439
Sheppey Branch Merger	-	(17,268)	-	(17,268)
Restricted Fund - CADAC building fund	-	138,891	(10,895)	127,996
Cat Neutering	-	1,136	-	1,136
CADAC Grounds	-	2,005	-	2,005
Welfare Assistant grant	-	8,357	-	8,357
Increased Capacity	-	30,750	-	30,750
Repurpose Dog ISO	-	66,220	-	66,220
	<u>28,152</u>	<u>208,146</u>	<u>(10,895)</u>	<u>225,403</u>
<b>TOTAL FUNDS</b>	<u><u>1,435,984</u></u>	<u><u>113,302</u></u>	<u><u>-</u></u>	<u><u>1,549,286</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	806,998	(490,810)	-	316,188
Designated Fund - CADAC building fund	210,700	(621,732)	-	(411,032)
	<u>1,017,698</u>	<u>(1,112,542)</u>	-	<u>(94,844)</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	10,000	(5,870)	-	4,130
SERB for CADAC works	-	(5,913)	-	(5,913)
PBE Project	-	(20,162)	-	(20,162)
Sheppey Branch Merger	33,000	(50,268)	-	(17,268)
Restricted Fund - CADAC building fund	8,128	(18,443)	149,206	138,891
SERB grant re Retaining Wall	22,360	(22,360)	-	-
Cat Neutering	4,864	(3,728)	-	1,136
CADAC Grounds	5,000	(2,995)	-	2,005
Welfare Assistant grant	10,000	(1,643)	-	8,357
Increased Capacity	49,992	(19,242)	-	30,750
Repurpose Dog ISO	66,220	-	-	66,220
Food Bank	1,976	(1,976)	-	-
	<u>211,540</u>	<u>(152,600)</u>	<u>149,206</u>	<u>208,146</u>
<b>TOTAL FUNDS</b>	<u>1,229,238</u>	<u>(1,265,142)</u>	<u>149,206</u>	<u>113,302</u>

The Designated Fund - CADAC building fund is the income received in grant funding from the national RSPCA as well as donations to help run the animal centre at Haseden Farm and the relating costs to run the centre including veterinary fees and drugs as well as wages and other related operating costs.

There are various restricted funds as detailed in the table above.

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £5,709 (2022 - £4,672).

The amount payable at the year end was £1,380 (2022 - £1,065).

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

---

**19. CAPITAL COMMITMENTS**

	<b>2023</b>	2022
	<b>£</b>	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**20. RELATED PARTY DISCLOSURES**

The charity received £92,376 (2022 £92,872) from the national RSPCA door to door share.

£49,992 of grants was received from RSPCA HQ this year (2022: £Nil).

During the year £50,006 (2022: £81,860) was received from other RSPCA Branches of which £20,000 (2022: £71,860) were Restricted Funds.

**21. VOLUNTARY HELP**

The charity received voluntary help from the public for the raising of funds and also with the direct care of animals.

DRAFT

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions from RSPCA Inspector	92,376	92,872
Donations, collections and other voluntary income	19,600	61,203
Gift aid	4,054	4,217
Legacies and bequests	58,702	1,000
Grants	181,558	45,539
	<u>356,290</u>	<u>204,831</u>
<b>Other trading activities</b>		
Fundraising events	1,729	1,586
Shop income	276,075	227,242
	<u>277,804</u>	<u>228,828</u>
<b>Investment income</b>		
Deposit account interest	332	246
<b>Charitable activities</b>		
Subscriptions	468	309
Re-homing and treatment income	105,154	54,976
	<u>105,622</u>	<u>55,285</u>
<b>Total incoming resources</b>	<b>740,048</b>	<b>489,190</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	3,737	1,718
<b>Other trading activities</b>		
Purchases of goods for resale	3,344	2,670
Shop wages	92,265	79,534
Other shop expenses	94,574	90,643
	<u>190,183</u>	<u>172,847</u>
<b>Charitable activities</b>		
Veterinary fees and drugs	97,745	60,724
CADAC and coordinator wages	223,252	200,382
Carried forward	320,997	261,106

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	320,997	261,106
Other CADAC operating costs	72,317	120,675
Freehold property	24,378	24,378
Fixtures and fittings	1,663	1,520
Motor vehicles	2,718	2,787
	<u>422,073</u>	<u>410,466</u>
<b>Other</b>		
Postage, printing, stationery and advertising	2,164	1,170
Motor expenses	11,663	12,061
Sundries	1,568	229
Bank and credit card charges	5,805	4,513
Accountancy	3,475	4,465
Legal fees and subscriptions	6,298	10,557
Consultancy fees	150	-
	<u>31,123</u>	<u>32,995</u>
Total resources expended	<u>647,116</u>	<u>618,026</u>
<b>Net income/(expenditure) before gains and losses</b>	<b>92,932</b>	<b>(128,836)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/losses on assets received from RSPCA Sheppey branch	-	149,206
<b>Net income</b>	<b><u>92,932</u></b>	<b><u>20,370</u></b>

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

England & Wales - Charity number 210743

---

# Accounts

---

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**  
**FOR**  
**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 8
<b>Independent Examiner's Report</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 24
<b>Detailed Statement of Financial Activities</b>	25 to 26

---

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees of the Royal Society for the Protection of Animals (RSPCA) Canterbury & District Branch (the Branch) present their Annual Report and the financial statements of the charity for the year ending 31st December 2022.

The financial statements have been prepared in accordance with accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) FRS 102 as the Financial Reporting Standard applicable to the UK and Republic of Ireland (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The overall mission of the Branch is to promote the work and objectives of the National Society of the RSPCA - by lawful means to seek to prevent cruelty, promote kindness and alleviate suffering of animals - in accordance with the policies of the Society. The Branch aims to fulfil this mission within its District through education, encouragement, communication and other activities.

The Branch's key aims are to provide suitable homes for as many animals as it receives, from all sources, to provide proper care and rehabilitation for abandoned or mistreated animals and to promote animal welfare across its District. Animals in the care of the Branch receive veterinary health checks, treatment, vaccination, neutering and microchipping and are assessed for suitable homing.

**Public Benefit Statement**

The Trustees have reviewed the outcomes and achievements of the Branch in relation to their objectives and activities for the year to ensure they remain focused on the charitable aims of both the trust and the Society and to continue to deliver benefits to the public, as prescribed by the Charity Commission's general guidance on public benefit. This is illustrated by the following activities:-

- - Support to local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners have suffered ill health, financial difficulties, or have passed away.
- - Raising awareness of and providing free education, information and advice on animal care, benefiting the public by promoting compassionate human sentiments towards animals via social media, telephone, information leaflets and face-to-face at regular events and workshops both at CADAC branch and externally.
- - Providing subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.
- - Offering subsidised neutering and microchipping services to animal carers. This helps to control pet populations and promotes responsible pet ownership.
- - Inviting tenders for veterinary services every 2-3 years to seek the best value for money for the Branch and its users. The selected Veterinary Practice provides the main support for the Branch at the animal centre with weekly visits, while other veterinary practices are used in other areas, such as Dover and Sittingbourne, if more convenient.
- - Offering volunteering opportunities and work experience through alliances with schools, colleges and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.
- - Supporting and encouraging ongoing training programmes for all staff, volunteers and Trustees to improve knowledge, experience and confidence in their work.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

- - Fostering links with other local animal welfare organisations committed to the same objectives to share information and make the most efficient use of resources.

The Branch generates revenue from its retail shops, from donations, fundraising projects and other activities. This revenue is used to support various activities to achieve its objectives, including the operation of its main animal welfare and operational centre, known as the Canterbury & District Animal Centre (CADAC) which also provides other welfare services to external bodies, including other branches of the RSPCA.

Merger with RSPCA Kent Isle of Sheppey Branch

In 2022, the Branch merged with RSPCA Kent Isle of Sheppey (charity number 241712) in order to be able to offer an enhanced animal welfare service across the combined branch areas.

An Animal Welfare Officer (AWO) was employed from April 2022 to October 2022 to provide an increased frontline presence in the Sheppey area. This role has been re-recruited for and should be filled in 2023.

The AWO role was a new service offered by the Branch after the merger and had a focus on delivering animal welfare support in the communities on the Isle of Sheppey, including:

- Outreach events for education and engagement, for example attending an event held at the Sheerness Tesco store, where members of the public came to talk to the AWO about animal welfare
- Wildlife rescue, for example freeing trapped birds from netting
- Dealing with outdoor colonies of cats, humanely trapping before neutering and then returning or rehoming, according to the best option for each particular animal
- Working with the local veterinary practices to set up and maintain subsidised neutering, microchipping and treatment schemes for people on low incomes
- Being a visible presence in the communities, building relationships and trust with members of the public and local organisations

Although there has been a small delay in recruiting a replacement following the departure of the AWO, we have continued to offer financial support to people on the Isle of Sheppey to ensure they can look after their animals.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**ACHIEVEMENT AND PERFORMANCE**

CADAC is licensed to care for up to 80 cats in specially designed units and it is estimated that around 300 cats will be cared for and successfully re-homed each year. During 2022, 266 cats were re-homed via the Centre (compared to 219 in 2021).

The following statistics are taken from the annual return to RSPCA's Head Office in Horsham.

SUMMARY OF ANIMAL WELFARE ACTIVITIES for RSPCA Canterbury & District Branch:-

**IN Entry Route**

<b>Animals in need - Inspectorate</b>	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Inspectorate case animals	0	4	0	0	<b>4</b>
Inspectorate welfare concern	0	94	0	0	<b>94</b>
Inspectorate - networked from PBE/society hospital	0	29	0	0	<b>29</b>
Animals in need - Other Branch welfare concern	6	156	0	0	<b>162</b>
Unowned sick & injured via NCC	0	1	0	0	<b>1</b>
Pet Retreat, Home for Life & born on site	0	4	0	0	<b>4</b>
Transfers from RSPCA centres	0	42	0	0	<b>42</b>
Returns	0	6	0	0	<b>6</b>
<b>Total in - Animals in need</b>	<b>6</b>	<b>336</b>	<b>0</b>	<b>0</b>	<b>342</b>

**OUT**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Rehomed	6	266	0	0	<b>272</b>
Died	0	6	0	0	<b>6</b>
Transferred out - other RSPCA	0	0	0	0	<b>0</b>
Transferred out - non RSPCA	0	3	0	0	<b>3</b>
Other	0	11	0	0	<b>11</b>
PTS	0	32	0	0	<b>32</b>
<b>Total out</b>	<b>6</b>	<b>318</b>	<b>0</b>	<b>0</b>	<b>324</b>

**Home visiting**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Pre-home visits	0	173	0	0	<b>173</b>
Post-home visits	0	67	0	0	<b>67</b>

**Micro-Chipping**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	207	0	0	<b>207</b>
Other RSPCA animals	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	0	0	3	0	<b>3</b>
<b>Total</b>	<b>0</b>	<b>207</b>	<b>3</b>	<b>0</b>	<b>210</b>

**Neutering**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	190	0	0	<b>190</b>
Other RSPCA animals	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	1	64	4	0	<b>69</b>
<b>Total</b>	<b>1</b>	<b>254</b>	<b>4</b>	<b>0</b>	<b>259</b>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**Welfare Assistance (veterinary care)**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Other RSPCA animals (non - Branch)	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	2	7	6	0	<b>15</b>
<b>Sub-Total</b>	<b>2</b>	<b>7</b>	<b>6</b>	<b>0</b>	<b>15</b>
PTS at owner's insistence	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Feral Cats**

Feral Cats Neutered and Released **0**

**Length of Stay in Care**

No. of non-Case animals	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
0-3 months	0	33	0	0	<b>33</b>
4-6 months	0	8	0	0	<b>8</b>
Over 6 months	0	5	0	0	<b>5</b>
<b>Total</b>	<b>0</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>46</b>

**Fundraising initiatives**

During 2022, fundraising events, especially in-person events, became more viable due to updated Covid-19 guidance and £1,586 was raised from a 'Kitten Yoga' event at the animal centre, plus a quiz night and Christmas raffle. It is expected that 2023 and 2024 will see increased fundraising events taking place as more confidence returns for people to gather in greater numbers.

**FINANCIAL REVIEW**

**Reserves policy**

It is Branch policy to maintain free reserves (unrestricted funds not held as tangible assets) of the Branch at a level of between six to nine months' unrestricted expenditure. As the Branch relies heavily on donations and legacies, both of which can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level in order to fund the running of the animal centre and other animal welfare work across the District.

Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources during the next six to nine months.

**Restricted Funds**

The Branch had restricted funds of £132,512 at the end of 2022, the bulk of which is the balance of the funds transferred from the Sheppey Branch at point of merger; plus a small balance still to be spent from the RSPCA South East Regional Board (SERB) grant and the remainder of the neutering grant from the RSPCA Sussex Brighton and East Grinstead Branch.

**Investment Policy**

Due to the low returns available in recent economic conditions, it was decided by the Trustees to focus on liquidity and the availability of operating cash; therefore no investments are currently held. Once opportunities become more attractive, the Trustees will review the cash position and may elect to deposit any surplus in a new investment.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**FINANCIAL REVIEW**

The Branch generated income of £489,190 in 2022 (£492,400 in 2021) and incurred expenses of £618,026 (£470,748 in 2021), giving a deficit before recognised gains and losses on investments of £128,837 (surplus of £21,652 in 2021). The income for the year included legacies of £1,000 (£21,698 in 2021).

Expenditure in 2022 was higher than in 2021 due to significant works at the animal centre to repair a retaining wall on the site; to build an additional cattery destined for use as a private boarding establishment; and to install new gates at the entrance and on the premises necessary for enhanced security and safety. We were fortunate enough to receive several generous donations from other RSPCA branches and the RSPCA South East Regional Board towards these costs, and we would like to extend our thanks to our fellow RSPCA organisations.

The Branch received a number of grants and donations during 2022 from several sources, totalling £88,540 (£202,255 in 2021) some of which is restricted:

Local Authorities (Rates relief Covid) £963  
Kickstart Apprentice Scheme £5,717 (restricted)  
RSPCA Purley Branch £10,000  
RSPCA Guildford Branch £20,000 (restricted)  
RSPCA Bromley Branch £5,000 (restricted)  
RSPCA Chiltern Branch £5,000 (restricted)  
RSPCA Plymouth Branch £3,000 (restricted)  
RSPCA Sussex Brighton & East Grinstead Branch £16,500 (restricted)  
RSPCA South East Regional Board £22,360 (restricted)

The RSPCA grants are recognised as Related Party Transactions.

Overall shop income increased year on year due to the reduced Covid restrictions in place, and the addition of the Sheerness (Sheppey) shop into our portfolio, rising from £124,921 in 2021 to £232,398 in 2022.

CADAC: overall operating costs of £283,665 (£174,919 in 2021), with wages costs for CADAC being £120,316 (£89,834 in 2020). Increased wages costs result from higher activity levels in intake and rehoming, plus the effect of wage inflation. Other increased costs include some of the maintenance work mentioned above.

All Trustees are unpaid and provide their time on a regular basis helping the Branch in its strategic direction and implementation of operational activities.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**FUTURE PLANS**

Our strategic plan for 2023 and beyond is currently being developed by the Trustees in consultation with staff and volunteers.

**Mission & Guiding Principles**

As per the mission statement of the national RSPCA, the Branch will by lawful means seek to prevent cruelty, promote kindness and alleviate undue suffering of animals. Further, as guiding principles the Branch aims to fulfil this mission within our district through education, encouragement and communication.

**Vision**

Our vision is of a caring world where all animals are respected and treated with compassion.

**Values**

We shall deliver our business and operation with compassion, integrity, vision, leadership and commitment.

**Core Strategies**

Our core strategies are.....

1. We will actively work across the communities in our district to educate and promote responsible pet ownership and compassion and kindness towards all animals as sentient beings
2. We will seek to rehabilitate and rehome as many animals as possible on an ongoing basis, prioritising those most in need to assist the national Inspectorate
3. We will maintain a robust but nimble governance model to ensure the current and future legality, safety and financial stability of the Branch
4. We will consider and manage risk and seek to improve the quality of our business processes and procedures
5. We will always operate our activities with a commitment to legal, health & safety and environmental requirements. We are committed to the safety of people and animals.
6. We will constantly seek opportunities to improve and add to the facilities we operate within our Branch, always mindful of financial and human resources
7. We will recruit and retain a group of committed trustees, who will possess a diversity of skills to facilitate the delivery of the Branch objectives
8. We will recruit and retain a group of trained and well equipped full/part-time/zero hours' staff to reflect the needs and demands of the Branch. We will always treat our staff with respect and ensure that their working conditions are safe and conform with at least minimum regulatory requirements
9. We will recruit and retain a committed group of volunteers, recognizing that they are the lifeblood of the Branch
10. We will manage and maintain our assets to ensure value is retained to the benefit of the Branch
11. We will have a robust and transparent procurement process to ensure we extract maximum value from our vendors
12. We will maximize our revenue generation through efficient operation of our chain of shops.
13. We will actively explore and develop all other viable sources of revenue generation.
14. Our aim will be to become self-financing for our animal welfare activities through our own commercial activities.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational Structure**

The Society for the Prevention of Cruelty to Animals (SCPA) was founded on 16 June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932 and its work is governed by this Act and, more recently, by the Animal Welfare Act 2006, as well as by the Rules of the Society. Membership of the RSPCA is by subscription and may be on life, annual, ex-officio or junior basis.

The RSPCA is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration and operation of their charitable activities by a central organisation, headquarters, regional networks and local branches, of which this Branch is one.

Representatives of the branches, regional and national organisations meet on an annual basis to consider all issues affecting animal welfare and to develop policies for the future pursuit of common aims.

**Governance & Management**

The RSPCA Canterbury and District Branch is a separately registered and autonomous branch of the RSPCA.

The Branch is constituted as an unincorporated charity governed by the deed of trust and its governing document known as the 'RSPCA Branch Rules', which was issued by the RSPCA on 18 February 2002 and amended on 2 May 2012.

The Branch is governed by a Committee who are appointed Trustees of the Branch. This committee is essentially the Trust Board. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be elected by the Branch membership at the following year's AGM. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and are invited to attend any relevant induction and training in relation to their specific roles. The Committee is kept up to date on RSPCA general developments by the RSPCA Branch Partnership Managers, as well as via other advice communicated to us by the RSPCA on a regular basis.

Subject to the overall support of the RSPCA network, the Trustees control and monitor all fundraising and animal welfare initiatives of the Branch. The Trustees of the Branch have an individual and collective responsibility for the overall management of the Branch and its funds. The Trustees hold monthly meetings at which strategic decisions as to the performance and operation of the Branch are made.

The trustees are selected with their specialist knowledge in mind to support the branch in its affairs. Trustee selection processes over recent years have benefited the branch with their finance, retail, HR, legal and construction expertise from their primary roles.

The day-to-day running of the Canterbury and District Branch including the animal centre (CADAC) is delegated to the Senior Management Team consisting of the full-time Animal Welfare Manager, full-time Funding And Special Projects Manager and the part-time Finance Manager. This management team is supported in the day to day operation by directly employed staff some of whom are part-time, and c. 100 volunteers.

The Senior Management team has appointed leads for each of the Branch functions, with appropriate delegated authority from the Board of Trustees.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity number:</b>	210743
<b>Principal Address:</b>	Canterbury and District Animal Centre Haseden Farm Hersden, Canterbury Island Road Kent CT3 4JD
<b>Trustees:</b>	Paul Neal (Chair) Natalie Schena (Treasurer) Gemma Coleman (Secretary) Kate Flaherty (Resigned 6th April 2022) Steve Jones (Resigned 24th June 2022) Keith Aldis Alex Lawson Paul Bragan Turner Nicola Gibson (Resigned 3rd May 2022) Angela Weaving (Resigned 24th June 2022) Jon Yates Amanda Wetz (Joined 7th December 2022)
<b>Senior Staff:</b>	Tara Luxford (Animal Welfare Manager) Natalie Archer (Funding & Special Projects Manager) Phil Browning (part-time Finance Manager)
<b>Independent Examiner:</b>	Paul A Flood BFP. FCA. Spain Brothers & Co. Chartered Accountants Westgate House 87 St. Dunstons Street Canterbury Kent CT2 8AE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
P Neal - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

---

**Independent examiner's report to the trustees of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

I report to the charity trustees on my examination of the accounts of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA (the Trust) for the year ended 31st December 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul A Flood BFP.FCA.  
The Institute of Chartered Accountants in England and Wales

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

Date: .....

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	149,471	55,360	204,831	336,408
<b>Charitable activities</b>					
General	5	55,285	-	55,285	27,943
Other trading activities	3	220,700	8,128	228,828	124,923
Investment income	4	246	-	246	3
Other income		-	-	-	3,123
<b>Total</b>		<b>425,702</b>	<b>63,488</b>	<b>489,190</b>	<b>492,400</b>
<b>EXPENDITURE ON</b>					
Raising funds		170,701	3,864	174,565	138,255
<b>Charitable activities</b>					
General	6	323,709	86,757	410,466	311,526
Other		26,177	6,818	32,995	20,967
<b>Total</b>		<b>520,587</b>	<b>97,439</b>	<b>618,026</b>	<b>470,748</b>
Net gains on investments		-	149,206	149,206	-
<b>NET INCOME/(EXPENDITURE)</b>		<b>(94,885)</b>	<b>115,255</b>	<b>20,370</b>	<b>21,652</b>
Transfers between funds	17	10,895	(10,895)	-	-
<b>Net movement in funds</b>		<b>(83,990)</b>	<b>104,360</b>	<b>20,370</b>	<b>21,652</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,407,832	28,152	1,435,984	1,414,332
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,323,842</b>	<b>132,512</b>	<b>1,456,354</b>	<b>1,435,984</b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
31ST DECEMBER 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	11	974,278	991,121
<b>CURRENT ASSETS</b>			
Stocks	12	5,915	6,117
Debtors	13	23,444	17,483
Prepayments and accrued income		12,110	12,688
Cash at bank		467,364	430,341
		508,833	466,629
<b>CREDITORS</b>			
Amounts falling due within one year	14	(26,757)	(21,766)
		482,076	444,863
<b>NET CURRENT ASSETS</b>			
		1,456,354	1,435,984
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,456,354	1,435,984
<b>NET ASSETS</b>			
		1,456,354	1,435,984
<b>FUNDS</b>			
	17		
Unrestricted funds		1,323,842	1,407,832
Restricted funds		132,512	28,152
		1,456,354	1,435,984
<b>TOTAL FUNDS</b>			
		1,456,354	1,435,984

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P Neal - Trustee

.....  
N Schena - Trustee

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<b>(100,589)</b>	41,718
Net cash (used in)/provided by operating activities		<b>(100,589)</b>	41,718
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<b>(11,840)</b>	-
Sale of tangible fixed assets		-	6,000
Sale of investment property		<b>149,206</b>	-
Interest received		<b>246</b>	3
Net cash provided by investing activities		<b>137,612</b>	6,003
<b>Change in cash and cash equivalents in the reporting period</b>			
		<b>37,023</b>	47,721
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>430,341</b>	382,620
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>467,364</b>	430,341

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022	2021
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>20,370</b>	21,652
<b>Adjustments for:</b>		
Depreciation charges	28,683	26,744
Losses on investments	(149,206)	-
Profit on disposal of fixed assets	-	(3,123)
Interest received	(246)	(3)
Decrease in stocks	202	1,381
Increase in debtors	(5,383)	(9,107)
Increase in creditors	4,991	4,174
	<hr/>	<hr/>
<b>Net cash (used in)/provided by operations</b>	<b>(100,589)</b>	41,718
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
<b>Net cash</b>			
Cash at bank	430,341	37,023	467,364
	<hr/>	<hr/>	<hr/>
	430,341	37,023	467,364
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>430,341</b>	<b>37,023</b>	<b>467,364</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**1. ACCOUNTING POLICIES**

**General information and basis of preparing the financial statements**

Canterbury and District Branch of the RSPCA is an unincorporated charity, registered at the Charity Commission in England and Wales. The principal address is shown on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote the work of the RSPCA in the branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering for animals.

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 and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented in sterling which is the functional currency of the charity.

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.

**Income**

All incoming resources are 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.

Gifts donated for resale are included as income when they are sold.

Donated services and facilities are only included in incoming resources where the benefit to the Branch is reasonably quantifiable, measurable and material.

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 and trading activities 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.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**1. ACCOUNTING POLICIES - continued**

**Income**

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**Government grants**

Government grants have been received by the charity in the year. Grant income is not recognised until there is reasonable assurance that the entity will adhere to the conditions which are attached to the grant. There must also be reasonable assurance that the grant will be received by the entity in order to recognise the grant in the financial statements,

The accounting policy for recognising grant income adopted by the charity is the accrual model:-

**Revenue-based grant:**

Grant monies receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the charity with no future related costs have been recognised in the period in which they are received or become receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**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.

**Pensions**

The charity makes contributions into a defined contribution pension for employees. The annual contributions payable are charged to the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Contributions from RSPCA Inspector	92,872	72,402
Donations, collections and other voluntary income	61,203	35,224
Gift aid	4,217	4,829
Legacies and bequests	1,000	21,698
Grants	45,539	202,255
	<u>204,831</u>	<u>336,408</u>

The legacies received in the year are attributed to unrestricted funds.

The grants received were as follows:

	2022	2021
	£	£
Brighton Grant	16,500	49,500
Kickstart Grant	5,716	39,799
Dover and Canterbury Council Covid Grants (RSPCA) South East Regional Board	963	9,431
	22,360	40,585
Support Adoption for Pets	-	2,500
Canterbury City Council	-	33,004
RSPCA Neutering Grant	-	6000
Dover District Council	-	6,763
Corona Virus Job Retention Scheme	-	14,673
Dover and Canterbury Council Closure Grants	-	-
	<u>£45,539</u>	<u>£202,255</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	1,586	2
Shop income	227,242	124,921
	228,828	124,923

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	246	3
	246	3

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Subscriptions	General	309	289
Re-homing and treatment income	General	54,976	27,654
		55,285	27,943

**6. CHARITABLE ACTIVITIES COSTS**

	2022	2021
	£	£
<b>Charitable expenditure</b>		
Animal home costs	301,716	284,786
Establishment costs	25,898	25,926
Support costs	20,760	12,315
Governance costs	15,022	9,466
	363,396	332,493

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2022	2021
	£	£	£	£	£
<b>Cost of generating funds</b>					
- Shop costs	79,534	90,643	-	170,177	135,869
- Fundraising costs	-	1,718	-	1,718	365
- Purchases of goods	-	2,670	-	2,670	2,021
	79,534	95,031	-	174,565	138,255
<b>Charitable activities</b>					
-see above	200,382	214,394	28,685	443,461	332,493
	279,916	309,425	28,003	618,026	470,748

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

**Trustees' expenses**

One trustee (2021 : Nil) received payments of £123 (2021 - £Nil) during the year ended 31st December 2022, for reimbursements of administrative expenses paid.

**8. STAFF COSTS**

**Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>261,076</b>	236,597
Social security costs	<b>14,170</b>	11,162
Pension costs	<b>4,672</b>	3,664
Redundancy costs	-	8,417
	<b>279,918</b>	259,840
	<b>279,918</b>	259,840

**Employee information**

The average no. of persons employed during the year was:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
	<b>15</b>	13
	<b>15</b>	13

No employee earned remuneration above £60,000 per annum (2021 :Nil).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	289,823	46,585	336,408
<b>Charitable activities</b>			
General	27,943	-	27,943
Other trading activities	124,923	-	124,923
Investment income	3	-	3
Other income	3,123	-	3,123
<b>Total</b>	<b>445,815</b>	<b>46,585</b>	<b>492,400</b>
<b>EXPENDITURE ON</b>			
Raising funds	138,255	-	138,255

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
General	290,993	20,533	311,526
Other	20,642	325	20,967
<b>Total</b>	<u>449,890</u>	<u>20,858</u>	<u>470,748</u>
<b>NET INCOME/(EXPENDITURE)</b>	(4,075)	25,727	21,652
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,411,907	2,425	1,414,332
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,407,832</u></u>	<u><u>28,152</u></u>	<u><u>1,435,984</u></u>

**10. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £636 (2021 £606) and other services of £3,228 (2021 £2,743).

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st January 2022	1,218,915	27,498	4,200	1,250,613
Additions	-	945	10,895	11,840
At 31st December 2022	<u>1,218,915</u>	<u>28,443</u>	<u>15,095</u>	<u>1,262,453</u>
<b>DEPRECIATION</b>				
At 1st January 2022	237,918	19,441	2,133	259,492
Charge for year	24,378	1,519	2,786	28,683
At 31st December 2022	<u>262,296</u>	<u>20,960</u>	<u>4,919</u>	<u>288,175</u>
<b>NET BOOK VALUE</b>				
At 31st December 2022	<u><u>956,619</u></u>	<u><u>7,483</u></u>	<u><u>10,176</u></u>	<u><u>974,278</u></u>
At 31st December 2021	<u><u>980,997</u></u>	<u><u>8,057</u></u>	<u><u>2,067</u></u>	<u><u>991,121</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

<b>12. STOCKS</b>	<b>2022</b>	2021
	<b>£</b>	£
Stocks	<b><u>5,915</u></b>	<u>6,117</u>
<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	2021
	<b>£</b>	£
Trade debtors	<b>7,435</b>	2,324
Other debtors	<b>11,611</b>	8,008
VAT	<b>4,398</b>	7,151
	<b><u>23,444</u></b>	<u>17,483</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	2021
	<b>£</b>	£
Taxation and social security	<b>4,526</b>	4,524
Other creditors	<b>22,231</b>	17,242
	<b><u>26,757</u></b>	<u>21,766</u>
<b>15. LEASING AGREEMENTS</b>		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	<b>2022</b>	2021
	<b>£</b>	£
Within one year	<b>53,801</b>	15,678
Between one and five years	<b>176,519</b>	21,162
In more than five years	<b>18,688</b>	21,000
	<b><u>249,008</u></b>	<u>57,840</u>

The total amount of operating lease payments recognised as an expense in the year was £52,427 (2021 £59,795).

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	974,278	-	974,278	991,121
Current assets	376,321	132,512	508,833	466,629
Current liabilities	(26,757)	-	(26,757)	(21,766)
	<u>1,323,842</u>	<u>132,512</u>	<u>1,456,354</u>	<u>1,435,984</u>

**17. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	-	174,161	190,637	364,798
Designated Fund - CADAC building fund	1,407,832	(269,046)	(179,742)	959,044
	<u>1,407,832</u>	<u>(94,885)</u>	<u>10,895</u>	<u>1,323,842</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	5,551	(3,474)	-	2,077
SERB for CADAC works	22,601	(20,162)	-	2,439
Sheppey Branch Merger	-	138,891	(10,895)	127,996
	<u>28,152</u>	<u>115,255</u>	<u>(10,895)</u>	<u>132,512</u>
<b>TOTAL FUNDS</b>	<u>1,435,984</u>	<u>20,370</u>	<u>-</u>	<u>1,456,354</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	351,457	(177,296)	-	174,161
Designated Fund - CADAC building fund	74,245	(343,291)	-	(269,046)
	<u>425,702</u>	<u>(520,587)</u>	<u>-</u>	<u>(94,885)</u>
<b>Restricted funds</b>				
Brighton Neutering Grant	-	(3,474)	-	(3,474)
SERB for CADAC works	-	(20,162)	-	(20,162)
PBE Project	33,000	(33,000)	-	-
Sheppey Branch Merger	8,128	(18,443)	149,206	138,891
SERB grant re Retaining Wall	22,360	(22,360)	-	-
	<u>63,488</u>	<u>(97,439)</u>	<u>149,206</u>	<u>115,255</u>
<b>TOTAL FUNDS</b>	<u>489,190</u>	<u>(618,026)</u>	<u>149,206</u>	<u>20,370</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	-	133,838	290,572	424,410
Designated Fund - CADAC building fund	1,411,907	(137,913)	(290,572)	983,422
	<u>1,411,907</u>	<u>(4,075)</u>	<u>-</u>	<u>1,407,832</u>
<b>Restricted funds</b>				
Grant Support Adoption for Pets	2,425	(2,425)	-	-
Brighton Neutering Grant	-	5,551	-	5,551
SERB for CADAC works	-	22,601	-	22,601
	<u>2,425</u>	<u>25,727</u>	<u>-</u>	<u>28,152</u>
<b>TOTAL FUNDS</b>	<u><u>1,414,332</u></u>	<u><u>21,652</u></u>	<u><u>-</u></u>	<u><u>1,435,984</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	312,095	(178,257)	133,838
Designated Fund - CADAC building fund	133,720	(271,633)	(137,913)
	<u>445,815</u>	<u>(449,890)</u>	<u>(4,075)</u>
<b>Restricted funds</b>			
Grant Support Adoption for Pets	-	(2,425)	(2,425)
Brighton Neutering Grant	6,000	(449)	5,551
SERB for CADAC works	40,585	(17,984)	22,601
	<u>46,585</u>	<u>(20,858)</u>	<u>25,727</u>
<b>TOTAL FUNDS</b>	<u><u>492,400</u></u>	<u><u>(470,748)</u></u>	<u><u>21,652</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	-	307,999	481,209	789,208
Designated Fund - CADAC building fund	1,411,907	(406,959)	(470,314)	534,634
	<u>1,411,907</u>	<u>(98,960)</u>	<u>10,895</u>	<u>1,323,842</u>
<b>Restricted funds</b>				
Grant Support Adoption for Pets	2,425	(2,425)	-	-
Brighton Neutering Grant	-	2,077	-	2,077
SERB for CADAC works	-	2,439	-	2,439
Sheppey Branch Merger	-	138,891	(10,895)	127,996
	<u>2,425</u>	<u>140,982</u>	<u>(10,895)</u>	<u>132,512</u>
<b>TOTAL FUNDS</b>	<u><u>1,414,332</u></u>	<u><u>42,022</u></u>	<u><u>-</u></u>	<u><u>1,456,354</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	663,552	(355,553)	-	307,999
Designated Fund - CADAC building fund	207,965	(614,924)	-	(406,959)
	<u>871,517</u>	<u>(970,477)</u>	<u>-</u>	<u>(98,960)</u>
<b>Restricted funds</b>				
Grant Support Adoption for Pets	-	(2,425)	-	(2,425)
Brighton Neutering Grant	6,000	(3,923)	-	2,077
SERB for CADAC works	40,585	(38,146)	-	2,439
PBE Project	33,000	(33,000)	-	-
Sheppey Branch Merger	8,128	(18,443)	149,206	138,891
SERB grant re Retaining Wall	22,360	(22,360)	-	-
	<u>110,073</u>	<u>(118,297)</u>	<u>149,206</u>	<u>140,982</u>
<b>TOTAL FUNDS</b>	<u><u>981,590</u></u>	<u><u>(1,088,774)</u></u>	<u><u>149,206</u></u>	<u><u>42,022</u></u>

The Designated Fund - CADAC building fund is the income received in grant funding from the national RSPCA as well as donations to help run the animal centre at Haseden Farm and the relating costs to run the centre including veterinary fees and drugs as well as wages and other related operating costs.

There are various restricted funds as detailed in the table above.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £4,672 (2021 - £3,664).

The amount payable at the year end was £1,065 (2021 - £926).

**19. CAPITAL COMMITMENTS**

	<b>2022</b>	2021
	<b>£</b>	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**20. RELATED PARTY DISCLOSURES**

The charity received £92,872 (2021 £72,402) from the national RSPCA door to door share.

It did not receive any grants from RSPCA HQ this year (2021: £Nil).

During the year £81,860 (2021: £98,585) was received from other RSPCA Branches of which £71,860 (2021: £49,085) were Restricted Funds.

**21. VOLUNTARY HELP**

The charity received voluntary help from the public for the raising of funds and also with the direct care of animals.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

---

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions from RSPCA Inspector	92,872	72,402
Donations, collections and other voluntary income	61,203	35,224
Gift aid	4,217	4,829
Legacies and bequests	1,000	21,698
Grants	45,539	202,255
	<hr/>	<hr/>
	204,831	336,408
<b>Other trading activities</b>		
Fundraising events	1,586	2
Shop income	227,242	124,921
	<hr/>	<hr/>
	228,828	124,923
<b>Investment income</b>		
Deposit account interest	246	3
<b>Charitable activities</b>		
Subscriptions	309	289
Re-homing and treatment income	54,976	27,654
	<hr/>	<hr/>
	55,285	27,943
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	3,123
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>489,190</b>	<b>492,400</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	1,718	365
<b>Other trading activities</b>		
Purchases of goods for resale	2,670	2,021
Shop wages	79,534	57,002
Other shop expenses	90,643	78,867
	<hr/>	<hr/>
	172,847	137,890

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
<b>Other trading activities</b>		
<b>Charitable activities</b>		
Veterinary fees and drugs	60,724	33,726
CADAC and coordinator wages	200,382	202,838
Other CADAC operating costs	120,675	48,222
Freehold property	24,378	24,378
Fixtures and fittings	1,520	1,548
Motor vehicles	2,787	814
	410,466	311,526
<b>Other</b>		
Postage, printing, stationery and advertising	1,170	831
Motor expenses	12,061	4,372
Sundries	229	3,184
Bank and credit card charges	4,513	3,114
Accountancy	4,465	1,615
Legal fees and subscriptions	10,557	6,406
Consultancy fees	-	1,445
	32,995	20,967
Total resources expended	618,026	470,748
<b>Net (expenditure)/income before gains and losses</b>	(128,836)	21,652
<b>Realised recognised gains and losses</b>		
Realised gains/losses on assets received from RSPCA Sheppey branch	149,206	-
<b>Net income</b>	20,370	21,652

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

England & Wales - Charity number 210743

---

# Accounts

---

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**  
**FOR**  
**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 9
<b>Independent Examiner's Report</b>	10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12
<b>Cash Flow Statement</b>	13
<b>Notes to the Cash Flow Statement</b>	14
<b>Notes to the Financial Statements</b>	15 to 25
<b>Detailed Statement of Financial Activities</b>	26 to 27

---

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**OBJECTIVES AND ACTIVITIES**

The overall mission of the Branch is to promote the work and objectives of the National Society of the RSPCA - by lawful means to seek to prevent cruelty, promote kindness and alleviate suffering of animals - in accordance with the policies of the Society. The Branch aims to fulfil this mission within its District through education, encouragement, communication and other activities.

The Branch's key aims are to provide suitable homes for as many animals as it receives, from all sources, to provide proper care and rehabilitation for abandoned or mistreated animals and to promote animal welfare across its District. Animals in the care of the Branch receive veterinary health checks, treatment, vaccination, neutering and microchipping and are assessed for suitable homing.

**Public Benefit Statement**

The Trustees have reviewed the outcomes and achievements of the Branch in relation to their objectives and activities for the year to ensure they remain focused on the charitable aims of both the trust and the Society and to continue to deliver benefits to the public, as prescribed by the Charity Commission's general guidance on public benefit. This is illustrated by the following activities:-

- - Support to local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners have suffered ill health, financial difficulties, or have passed away.
- - Raising awareness of and providing free education, information and advice on animal care, benefiting the public by promoting compassionate human sentiments towards animals via social media, telephone, information leaflets and face-to-face at regular events and workshops.
- - Providing subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.
- - Offering subsidised neutering and microchipping services to animal carers. This helps to control pet populations and promotes responsible pet ownership.
- - Inviting tenders for veterinary services every 2-3 years to seek the best value for money for the Branch and its users. The selected Veterinary Practice provides the main support for the Branch at the animal centre with weekly visits, while other veterinary practices are used in other areas, such as Dover and Sittingbourne, if more convenient.
- -Offering volunteering opportunities and work experience through alliances with schools, colleges and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.
- -Supporting and encouraging ongoing training programmes for all staff, volunteers and Trustees to improve knowledge, experience and confidence in their work.
- - Fostering links with other local animal welfare organisations committed to the same objectives to share information and make the most efficient use of resources.

The Branch generates revenue from its retail shops, from donations, fundraising projects and other activities. This revenue is used to support various activities to achieve its objectives, including the operation of its main animal welfare and operational centre, known as the Canterbury & District Animal Centre (CADAC) which also provides other welfare services to external bodies, including other branches of the RSPCA.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

Covid-19 statement and pre-2022 Annual Report statement

Whilst this report is concerned with performance in 2021, it has to be recognised that there will inevitably be an impact on 2022 as a result of the pandemic. It was necessary to close five shops in 2020 and 2021, and our Retail Income has been impacted as a result. Our remaining Retail shops are now open to the public but it still remains a challenge to replace the closed Retail Outlets and other lost income streams with sustainable alternatives.

The Trustees are currently implementing plans to safeguard the future of the Charity and fully expect the Charity to remain a going concern during the next 12 months and beyond. Our latest plans are constantly being reviewed and updated to ensure maximum benefit is realised and opportunities taken advantage of.

Merger with RSPCA Kent Isle of Sheppey Branch

The Branch is currently undergoing a merger with another neighbouring Branch, RSPCA Kent Isle of Sheppey (Charity number 241712) in order to be able to offer an enhanced animal welfare service across the combined branch areas. The merger will be completed in 2022.

As part of this merger, the Branch will employ an Animal Welfare Officer to provide an increased frontline presence in the Sheppey area.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

CADAC is licensed to care for up to 80 cats in specially designed units and it is estimated that around 300 cats will be cared for and successfully re-homed each year. During 2021, 219 cats were re-homed via the Centre (compared to 2020: 199 cats and 2 rabbits). These figures are lower than the estimated 300 per year due to the impact of the Covid-19 interruptions during 2020 and 2021.

The following statistics are taken from the annual return to RSPCA's Head Office in Horsham.

**SUMMARY OF ANIMAL WELFARE ACTIVITIES for RSPCA Canterbury & District Branch:-**

**IN Entry Route**

<b>Animals in need - Inspectorate</b>	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Inspectorate case animals	0	10	0	0	<b>10</b>
Inspectorate welfare concern	0	66	0	0	<b>66</b>
Inspectorate - networked from PBE/society hospital	0	12	0	0	<b>12</b>
Animals in need - Other Branch welfare concern	0	122	0	0	<b>122</b>
Unowned sick & injured via NCC	0	1	0	0	<b>1</b>
Pet Retreat, Home for Life & born on site	0	4	0	0	<b>4</b>
Transfers from RSPCA centres	0	33	0	0	<b>33</b>
Returns	0	10	0	0	<b>10</b>
<b>Total in - Animals in need</b>	<b>0</b>	<b>258</b>	<b>0</b>	<b>0</b>	<b>258</b>

**OUT**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Rehomed	0	219	0	0	<b>219</b>
Died	0	2	0	0	<b>2</b>
Transferred out - other RSPCA	0	0	0	0	<b>0</b>
Transferred out - non RSPCA	0	2	0	0	<b>2</b>
Other	0	13	0	0	<b>13</b>
PTS	0	17	0	0	<b>17</b>
<b>Total out</b>	<b>0</b>	<b>253</b>	<b>0</b>	<b>0</b>	<b>253</b>

**Home visiting**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Pre-home visits	0	203	0	0	<b>203</b>
Post-home visits	0	110	0	0	<b>110</b>

**Micro-Chipping**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	162	0	0	162
Other RSPCA animals	0	2	0	0	2
Public/other owned - clinic	0	0	0	0	0
Public/other owned - other	0	6	0	0	6
<b>Total</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>170</b>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**Neutering**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Branch animals	0	142	0	0	<b>142</b>
Other RSPCA animals	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	0	3	0	0	<b>3</b>
<b>Total</b>	<b>0</b>	<b>145</b>	<b>0</b>	<b>0</b>	<b>145</b>

**Welfare Assistance (veterinary care)**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Other RSPCA animals (non - Branch)	0	2	0	0	<b>2</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	0	3	0	0	<b>3</b>
<b>Sub-Total</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
PTS at owner's insistence	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Feral Cats**

Feral Cats Neutered and Released **0**

**Length of Stay in Care**

No. of non-Case animals	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
0-3 months	0	22	0	0	<b>22</b>
4-6 months	0	3	0	0	<b>3</b>
Over 6 months	0	1	0	0	<b>1</b>
<b>Total</b>	<b>0</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>26</b>

**Fundraising initiatives**

During 2021, fundraising events, especially in-person events, proved difficult due to Covid-19 guidance and concerns, and so none took place. However, we expect 2022 to be a much more exciting year now restrictions are lighter, and particularly as it is the 10th anniversary of the animal centre.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**FINANCIAL REVIEW**

The Branch generated income of £492,400 in 2021 (£562,566 in 2020) and incurred expenses of £470,748 (£477,453 in 2020), giving a surplus before recognised gains and losses on investments of £24,077 (£85,113 in 2020). The income for the year included legacies of £21,698 (£11,619 in 2020).

The Branch received a number of support grants during 2021 from several sources, totalling £202,256 (£268,490 in 2020) some of which is restricted:

:

Local Authorities (Retail grants) £49,198

RSPCA Sussex Brighton & East Grinstead Branch £49,500

RSPCA Sussex Brighton & East Grinstead Branch neutering £6,000 (restricted)

Kickstart Apprentice Scheme £39,799

RSPCA South East Regional Board £40,585 (restricted)

Support Adoption for Pets £2,500

Coronavirus Job Retention Scheme £14,673

The RSPCA grants are recognised as Related Party Transactions.

Overall shop income decreased slightly year on year due to covid restrictions and the necessary closure of five shops (four during 2020 and one in 2021), from £135,322 in 2020 to £124,921 in 2021.

. Finding new, sustainable income streams to replace the lost retail income is a clear priority for the Trustees and Staff at the branch.

CADAC: overall operating costs of £174,919 (£168,781 in 2020)) with Wages costs being £89,834 (£87,334 in 2020).

All Trustees are unpaid and provide their time on a regular basis helping the Branch in its strategic direction and implementation of operational activities.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**FUTURE PLANS**

Our strategic plan for 2023 and beyond is currently being developed by the Trustees in consultation with staff and volunteers.

**Mission & Guiding Principles**

As per the mission statement of the national RSPCA, the Branch will by lawful means seek to prevent cruelty, promote kindness and alleviate undue suffering of animals. Further, as guiding principles the Branch aims to fulfil this mission within our district through education, encouragement and communication.

**Vision**

Our vision is of a caring world where all animals are respected and treated with compassion.

**Values**

We shall deliver our business and operation with compassion, integrity, vision, leadership and commitment.

**Core Strategies**

Our core strategies are.....

1. We will actively work across the communities in our district to educate and promote responsible pet ownership and compassion and kindness towards all animals as sentient beings
2. We will seek to rehabilitate and rehome as many animals as possible on an ongoing basis, prioritising those most in need to assist the national Inspectorate
3. We will maintain a robust but nimble governance model to ensure the current and future legality, safety and financial stability of the Branch
4. We will consider and manage risk and seek to improve the quality of our business processes and procedures
5. We will always operate our activities with a commitment to legal, health & safety and environmental requirements. We are committed to the safety of people and animals.
6. We will constantly seek opportunities to improve and add to the facilities we operate within our Branch, always mindful of financial and human resources
7. We will recruit and retain a group of committed trustees, who will possess a diversity of skills to facilitate the delivery of the Branch objectives
8. We will recruit and retain a group of trained and well equipped full/part-time/zero hours' staff to reflect the needs and demands of the Branch. We will always treat our staff with respect and ensure that their working conditions are safe and conform with at least minimum regulatory requirements
9. We will recruit and retain a committed group of volunteers, recognizing that they are the lifeblood of the Branch
10. We will manage and maintain our assets to ensure value is retained to the benefit of the Branch
11. We will have a robust and transparent procurement process to ensure we extract maximum value from our vendors
12. We will maximize our revenue generation through efficient operation of our chain of shops.
13. We will actively explore and develop all other viable sources of revenue generation.
14. Our aim will be to become self-financing for our animal welfare activities through our own commercial activities.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Society for the Prevention of Cruelty to Animals (SCPA) was founded on 16 June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932 and its work is governed by this Act and, more recently, by the Animal Welfare Act 2006, as well as by the Rules of the Society. Membership of the RSPCA is by subscription and may be on life, annual, ex-officio or junior basis.

The RSPCA is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration and operation of their charitable activities by a central organisation, headquarters, regional networks and local branches, of which this Branch is one.

Representatives of the branches, regional and national organisations meet on an annual basis to consider all issues affecting animal welfare and to develop policies for the future pursuit of common aims.

**Governance & Management**

The RSPCA Canterbury and District Branch is a separately registered and autonomous branch of the RSPCA. The Branch is constituted as an unincorporated charity governed by the deed of trust and its governing document known as the 'RSPCA Branch Rules', which was issued by the RSPCA on 18 February 2002 and amended on 2 May 2012.

The Branch is governed by a Committee who are appointed Trustees of the Branch. This committee is essentially the Trust Board. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be elected by the Branch membership at the following year's AGM. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and are invited to attend any relevant induction and training in relation to their specific roles. The Committee is kept up to date on RSPCA general developments by the RSPCA Branch Partnership Managers, as well as via other advice communicated to us by the RSPCA on a regular basis.

Subject to the overall support of the RSPCA network, the Trustees control and monitor all fundraising and animal welfare initiatives of the Branch. The Trustees of the Branch have an individual and collective responsibility for the overall management of the Branch and its funds. The Trustees hold monthly meetings at which strategic decisions as to the performance and operation of the Branch are made.

The day-to-day running of the Canterbury and District Animal Centre (CADAC) is delegated to the Senior Management Team consisting of the full-time Animal Welfare Manager, part-time Funding And Special Projects Manager and the part-time Finance Manager. This management team is supported in the day to day operation by directly employed staff some of whom are part-time, and c.100 volunteers.

The Charity's Branch Director resigned and left the organisation on 31st December 2021. The duties of this role have now been incorporated into the three Senior Management roles mentioned above.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Charity number:</b>	210743
<b>Principal Address:</b>	Canterbury and District Animal Centre Haseden Farm Hersden, Canterbury Island Road Kent CT3 4JD
<b>Trustees:</b>	Keith Aldis ( Chair) Natalie Schena (Treasurer) Gemma Coleman (Secretary, joined 2021) Kate Flaherty (resigned 6th April 2022) Steve Jones Alex Lawson Paul Bragan Turner Nicola Gibson (Resigned 3rd May 2022) Angela Weaving Paul Neal ( Joined 2021) Jon Yates (Joined 2021)
<b>Senior Staff:</b>	Tara Luxford (Animal Welfare Manager) Natalie Archer (part-time Funding & Special Projects Manager) Phil Browning (part-time Finance Manager)
<b>Independent Examiner:</b>	Paul A Flood BFP. FCA. Spain Brothers & Co. Chartered Accountants Westgate House 87 St. Dunstons Street Canterbury Kent CT2 8AE

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
K Aldis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

---

**Independent examiner's report to the trustees of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

I report to the charity trustees on my examination of the accounts of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA (the Trust) for the year ended 31st December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul A Flood BFP.FCA.  
ICAEW  
Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

Date: .....

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	289,823	46,585	336,408	383,912
<b>Charitable activities</b>					
General	5	27,943	-	27,943	42,388
Other trading activities	3	124,923	-	124,923	136,244
Investment income	4	3	-	3	22
Other income		3,123	-	3,123	-
<b>Total</b>		<b>445,815</b>	<b>46,585</b>	<b>492,400</b>	562,566
<b>EXPENDITURE ON</b>					
Raising funds		138,255	-	138,255	272,373
<b>Charitable activities</b>					
General	6	290,993	20,533	311,526	186,484
Other		20,642	325	20,967	18,596
<b>Total</b>		<b>449,890</b>	<b>20,858</b>	<b>470,748</b>	477,453
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,075)</b>	<b>25,727</b>	<b>21,652</b>	85,113
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,411,907</b>	<b>2,425</b>	<b>1,414,332</b>	1,329,219
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,407,832</b>	<b>28,152</b>	<b>1,435,984</b>	1,414,332

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
31ST DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	<b>991,121</b>	1,020,742
<b>CURRENT ASSETS</b>			
Stocks	12	<b>6,117</b>	7,498
Debtors	13	<b>17,483</b>	6,807
Prepayments and accrued income		<b>12,688</b>	14,257
Cash at bank		<b>430,341</b>	382,620
		<b>466,629</b>	411,182
<b>CREDITORS</b>			
Amounts falling due within one year	14	<b>(21,766)</b>	(17,592)
<b>NET CURRENT ASSETS</b>		<b>444,863</b>	393,590
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,435,984</b>	1,414,332
<b>NET ASSETS</b>		<b>1,435,984</b>	1,414,332
<b>FUNDS</b>	17		
Unrestricted funds		<b>1,407,832</b>	1,411,907
Restricted funds		<b>28,152</b>	2,425
<b>TOTAL FUNDS</b>		<b>1,435,984</b>	1,414,332

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
K Aldis - Trustee

.....  
N Schena - Trustee

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>41,718</u>	<u>129,073</u>
Net cash provided by operating activities		<u>41,718</u>	<u>129,073</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(450)
Sale of tangible fixed assets		6,000	-
Interest received		3	22
Net cash provided by/(used in) investing activities		<u>6,003</u>	<u>(428)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>47,721</u>	<u>128,645</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>382,620</u>	<u>253,975</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>430,341</u></u>	<u><u>382,620</u></u>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>21,652</b>	85,113
<b>Adjustments for:</b>		
Depreciation charges	<b>26,744</b>	28,003
Profit on disposal of fixed assets	<b>(3,123)</b>	-
Interest received	<b>(3)</b>	(22)
Decrease in stocks	<b>1,381</b>	2,047
(Increase)/decrease in debtors	<b>(9,107)</b>	10,838
Increase in creditors	<b>4,174</b>	3,094
<b>Net cash provided by operations</b>	<b>41,718</b>	129,073

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/21	Cash flow	At 31/12/21
	£	£	£
<b>Net cash</b>			
Cash at bank	<b>382,620</b>	<b>47,721</b>	<b>430,341</b>
	<b>382,620</b>	<b>47,721</b>	<b>430,341</b>
<b>Total</b>	<b>382,620</b>	<b>47,721</b>	<b>430,341</b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**1. ACCOUNTING POLICIES**

**General information and basis of preparing the financial statements**

Canterbury and District Branch of the RSPCA is an unincorporated charity, registered at the Charity Commission in England and Wales. The principal address is shown on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote the work of the RSPCA in the branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering for animals.

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 and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented in sterling which is the functional currency of the charity.

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.

**Income**

All incoming resources are 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.

Gifts donated for resale are included as income when they are sold.

Donated services and facilities are only included in incoming resources where the benefit to the Branch is reasonably quantifiable, measurable and material.

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 and trading activities 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.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**1. ACCOUNTING POLICIES - continued**

**Income**

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**Government grants**

Government grants have been received by the charity in the year. Grant income is not recognised until there is reasonable assurance that the entity will adhere to the conditions which are attached to the grant. There must also be reasonable assurance that the grant will be received by the entity in order to recognise the grant in the financial statements,

The accounting policy for recognising grant income adopted by the charity is the accrual model:-

**Revenue-based grant:**

Grant monies receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the charity with no future related costs have been recognised in the period in which they are received or become receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**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.

**Pensions**

The charity makes contributions into a defined contribution pension for employees. The annual contributions payable are charged to the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	2020
	<b>£</b>	£
Contributions from RSPCA Inspector	<b>72,402</b>	75,519
Donations, collections and other voluntary income	<b>35,224</b>	22,538
Gift aid	<b>4,829</b>	5,746
Legacies and bequests	<b>21,698</b>	11,619
Grants	<b>202,255</b>	268,490
	<b><u>336,408</u></b>	<u>383,912</u>

The legacies received in the year are attributed to unrestricted funds.

The grants received were as follows:

	<b>2021</b>	2020
	<b>£</b>	£
Brighton Grant	<b>49,500</b>	-
Kickstart Grant	<b>39,799</b>	-
Dover and Canterbury Council Covid Grants (RSPCA) South East Regional Board	<b>9,431</b>	-
Swale Council	<b>40,585</b>	-
Support Adoption for Pets	<b>-</b>	20,000
RSPCA Branch Emergency Fund	<b>2,500</b>	4,000
Canterbury City Council	<b>-</b>	60,000
RSPCA Regional Board	<b>33,004</b>	55,000
RSPCA Neutering Grant	<b>-</b>	50,000
Dover District Council	<b>6,000</b>	911
Corona Virus Job Retention Scheme	<b>6,763</b>	20,000
Dover and Canterbury Council Closure Grants	<b>14,673</b>	52,577
	<b><u>-</u></b>	<u>6,002</u>
	<b><u>£202,255</u></b>	<u>£268,490</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	2	543
Shop income	124,921	135,322
CADC shop	-	379
	124,923	136,244

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	3	22
	3	22

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2021	2020
		£	£
Subscriptions	General	289	538
Re-homing and treatment income	General	27,654	41,850
		27,943	42,388

**6. CHARITABLE ACTIVITIES COSTS**

	2021	2020
	£	£
<b>Charitable expenditure</b>		
Animal home costs	284,786	156,594
Establishment costs	25,926	27,971
Support costs	12,315	14,319
Governance costs	9,466	6,196
	332,493	205,080

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2021	2020
	£	£	£	£	£
<b>Cost of generating funds</b>					
- Shop costs	57,002	78,867	-	135,869	269,654
- Fundraising costs	-	365	-	365	220
- Purchases of goods	-	2,021	-	2,021	2,499
	164,554	107,819	-	138,255	272,373
<b>Charitable activities</b>					
-see above	202,838	102,915	26,740	332,493	205,080
	251,889	197,561	28,003	470,748	477,453

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**Trustees' expenses**

No trustees (2020 :5) received payments (2020 - £1,490) during the year ended 31st December 2021, for reimbursements of administrative expenses paid.

**8. STAFF COSTS**

**Staff costs**

	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	<b>236,597</b>	228,228
Social security costs	<b>11,162</b>	8,634
Pension costs	<b>3,664</b>	3,013
Redundancy costs	<b>8,417</b>	12,014
	<b>259,840</b>	251,889
	<b>259,840</b>	251,889

**Employee information**

The average no. of persons employed during the year was:

	<b>2021</b>	<b>2020</b>
	No	No
	<b>13</b>	16
	<b>13</b>	16

No employee earned remuneration above £60,000 per annum (2020 :Nil).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	383,912	-	383,912
<b>Charitable activities</b>			
General	42,388	-	42,388
Other trading activities	136,244	-	136,244
Investment income	22	-	22
<b>Total</b>	<b>562,566</b>	-	<b>562,566</b>
<b>EXPENDITURE ON</b>			
Raising funds	272,373	-	272,373

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
General	176,152	10,332	186,484
Other	17,621	975	18,596
<b>Total</b>	<u>466,146</u>	<u>11,307</u>	<u>477,453</u>
<b>NET INCOME/(EXPENDITURE)</b>	96,420	(11,307)	85,113

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	1,315,487	13,732	1,329,219
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,411,907</u></u>	<u><u>2,425</u></u>	<u><u>1,414,332</u></u>

**10. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £606 (2020 £578) and other services of £2,743 (2020 £2,463).

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st January 2021	<b>1,218,915</b>	<b>27,498</b>	<b>17,399</b>	<b>1,263,812</b>
Disposals	-	-	(13,199)	(13,199)
At 31st December 2021	<u>1,218,915</u>	<u>27,498</u>	<u>4,200</u>	<u>1,250,613</u>
<b>DEPRECIATION</b>				
At 1st January 2021	<b>213,539</b>	<b>17,891</b>	<b>11,640</b>	<b>243,070</b>
Charge for year	<b>24,379</b>	<b>1,550</b>	<b>815</b>	<b>26,744</b>
Eliminated on disposal	-	-	(10,322)	(10,322)
At 31st December 2021	<u>237,918</u>	<u>19,441</u>	<u>2,133</u>	<u>259,492</u>
<b>NET BOOK VALUE</b>				
At 31st December 2021	<u><u>980,997</u></u>	<u><u>8,057</u></u>	<u><u>2,067</u></u>	<u><u>991,121</u></u>
At 31st December 2020	<u><u>1,005,376</u></u>	<u><u>9,607</u></u>	<u><u>5,759</u></u>	<u><u>1,020,742</u></u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

<b>12. STOCKS</b>	<b>2021</b>	<b>2020</b>
	£	£
Stocks	<b>6,117</b>	7,498
	<u>          </u>	<u>          </u>
<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	2,324	-
Other debtors	<b>8,008</b>	2,638
VAT	<b>7,151</b>	4,169
	<u>          </u>	<u>          </u>
	<b>17,483</b>	6,807
	<u>          </u>	<u>          </u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2021</b>	<b>2020</b>
	£	£
Taxation and social security	<b>4,524</b>	2,372
Other creditors	<b>17,242</b>	15,220
	<u>          </u>	<u>          </u>
	<b>21,766</b>	17,592
	<u>          </u>	<u>          </u>
<b>15. LEASING AGREEMENTS</b>		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	<b>2021</b>	<b>2020</b>
	£	£
Within one year	<b>15,678</b>	34,717
Between one and five years	<b>21,162</b>	31,020
In more than five years	<b>21,000</b>	24,000
	<u>          </u>	<u>          </u>
	<b>57,840</b>	89,737
	<u>          </u>	<u>          </u>

The total amount of operating lease payments recognised as an expense in the year was £59,795 (2020 £84,972).

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	991,121	-	991,121	1,020,742
Current assets	438,477	28,152	466,629	411,182
Current liabilities	(21,766)	-	(21,766)	(17,592)
	<u>1,407,832</u>	<u>28,152</u>	<u>1,435,984</u>	<u>1,414,332</u>

**17. MOVEMENT IN FUNDS**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	-	133,838	290,572	424,410
Designated Fund - CADAC building fund	1,411,907	(137,913)	(290,572)	983,422
	<u>1,411,907</u>	<u>(4,075)</u>	<u>-</u>	<u>1,407,832</u>
<b>Restricted funds</b>				
Grant Support Adoption for Pets	2,425	(2,425)	-	-
Brighton Neutering Grant	-	5,551	-	5,551
SERB for CADAC works	-	22,601	-	22,601
	<u>2,425</u>	<u>25,727</u>	<u>-</u>	<u>28,152</u>
<b>TOTAL FUNDS</b>	<u>1,414,332</u>	<u>21,652</u>	<u>-</u>	<u>1,435,984</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	312,095	(178,257)	133,838
Designated Fund - CADAC building fund	133,720	(271,633)	(137,913)
	<u>445,815</u>	<u>(449,890)</u>	<u>(4,075)</u>
<b>Restricted funds</b>			
Grant Support Adoption for Pets	-	(2,425)	(2,425)
Brighton Neutering Grant	6,000	(449)	5,551
SERB for CADAC works	40,585	(17,984)	22,601
	<u>46,585</u>	<u>(20,858)</u>	<u>25,727</u>
<b>TOTAL FUNDS</b>	<u>492,400</u>	<u>(470,748)</u>	<u>21,652</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	-	113,542	281,682	395,224
Designated Fund - CADAC building fund	1,315,487	(17,122)	(281,682)	1,016,683
	<u>1,315,487</u>	<u>96,420</u>	<u>-</u>	<u>1,411,907</u>
<b>Restricted funds</b>				
Grant Support Adoption for Pets	13,732	(11,307)	-	2,425
	<u>1,329,219</u>	<u>85,113</u>	<u>-</u>	<u>1,414,332</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	422,389	(308,847)	113,542
Designated Fund - CADAC building fund	140,177	(157,299)	(17,122)
	<u>562,566</u>	<u>(466,146)</u>	<u>96,420</u>
<b>Restricted funds</b>			
Grant Support Adoption for Pets	-	(11,307)	(11,307)
	<u>562,566</u>	<u>(477,453)</u>	<u>85,113</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	-	247,380	572,254	819,634
Designated Fund - CADAC building fund	1,315,487	(155,035)	(572,254)	588,198
	<u>1,315,487</u>	<u>92,345</u>	<u>-</u>	<u>1,407,832</u>
<b>Restricted funds</b>				
Grant Support Adoption for Pets	13,732	(13,732)	-	-
Brighton Neutering Grant	-	5,551	-	5,551
SERB for CADAC works	-	22,601	-	22,601
	<u>13,732</u>	<u>14,420</u>	<u>-</u>	<u>28,152</u>
<b>TOTAL FUNDS</b>	<u><u>1,329,219</u></u>	<u><u>106,765</u></u>	<u><u>-</u></u>	<u><u>1,435,984</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	734,484	(487,104)	247,380
Designated Fund - CADAC building fund	273,897	(428,932)	(155,035)
	<u>1,008,381</u>	<u>(916,036)</u>	<u>92,345</u>
<b>Restricted funds</b>			
Grant Support Adoption for Pets	-	(13,732)	(13,732)
Brighton Neutering Grant	6,000	(449)	5,551
SERB for CADAC works	40,585	(17,984)	22,601
	<u>46,585</u>	<u>(32,165)</u>	<u>14,420</u>
<b>TOTAL FUNDS</b>	<u><u>1,054,966</u></u>	<u><u>(948,201)</u></u>	<u><u>106,765</u></u>

The designated Fund CADAC building fund is the income received in grant funding from the national RSPCA as well as donations to help run the animal centre at Haseden Farm and the relating costs to run the centre including veterinary fees and drugs as well as the wages and other related operating costs.

There is a restricted fund for the grant received from Support Adoption for Pets in relation to the proposed expansion of the community cat programme.

A restricted fund was received in the year from SERB to be used for CADAC works and another from the RSPCA Brighton Branch for the Neutering programme.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £3,664 (2020 - £3,013).

The amount payable at the year end, was £926 (2020 - £688).

**19. CAPITAL COMMITMENTS**

	<b>2021</b>	2020
	<b>£</b>	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**20. RELATED PARTY DISCLOSURES**

The charity received £72,402 (2020 £75,519) from the national RSPCA door to door share. It did not receive any grants from RSPCA HQ this year (2020: £110,911).

**21. POST BALANCE SHEET EVENTS AND GOING CONCERN**

For the Charity's 31st December 2021 financial statements, whilst the Coronavirus outbreak and the related impacts are considered adjusting events, there has been no impact on the recognition and measurement of assets and liabilities.

The Trustees are taking all possible steps to alleviate any impact on the charity's operations as far as possible, including taking advantage of government support where available.

Due to the uncertainty of the outcome of current events, the trustees cannot reasonably estimate the impact these events will have on the charity's financial position, results of operations or cash flows in the future. However the charity expects to have adequate resources available to meet its obligations for at least the next twelve months and therefore the Trustees consider it appropriate to prepare the financial statements on the going concern basis.

**22. VOLUNTARY HELP**

The charity received voluntary help from the public for the raising of funds and also with the direct care of animals.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

---

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions from RSPCA Inspector	72,402	75,519
Donations, collections and other voluntary income	35,224	22,538
Gift aid	4,829	5,746
Legacies and bequests	21,698	11,619
Grants	202,255	268,490
	<hr/>	<hr/>
	336,408	383,912
<b>Other trading activities</b>		
Fundraising events	2	543
Shop income	124,921	135,322
CADC shop	-	379
	<hr/>	<hr/>
	124,923	136,244
<b>Investment income</b>		
Deposit account interest	3	22
<b>Charitable activities</b>		
Subscriptions	289	538
Re-homing and treatment income	27,654	41,850
	<hr/>	<hr/>
	27,943	42,388
<b>Other income</b>		
Gain on sale of tangible fixed assets	3,123	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	492,400	562,566
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	365	220
<b>Other trading activities</b>		
Purchases of goods for resale	2,021	2,499
Shop wages	57,002	164,554
Other shop expenses	78,867	105,100
	<hr/>	<hr/>
	137,890	272,153

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021 £	2020 £
<b>Other trading activities</b>		
<b>Charitable activities</b>		
Veterinary fees and drugs	33,726	28,349
CADAC and coordinator wages	202,838	87,335
Other CADAC operating costs	48,222	42,797
Freehold property	24,378	24,378
Fixtures and fittings	1,548	1,706
Motor vehicles	814	1,919
	<u>311,526</u>	<u>186,484</u>
<b>Other</b>		
Postage, printing, stationery and advertising	831	986
Motor expenses	4,372	8,467
Sundries	3,184	89
Bank and credit card charges	3,114	2,858
Accountancy	1,615	3,041
Legal fees and subscriptions	6,406	3,155
Consultancy fees	1,445	-
	<u>20,967</u>	<u>18,596</u>
Total resources expended	<u>470,748</u>	<u>477,453</u>
<b>Net income</b>	<u>21,652</u>	<u>85,113</u>

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**

England & Wales - Charity number 210743

---

# Accounts

---

REGISTERED CHARITY NUMBER: 210743

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**  
**FOR**  
**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 9
<b>Independent Examiner's Report</b>	10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12
<b>Cash Flow Statement</b>	13
<b>Notes to the Cash Flow Statement</b>	14
<b>Notes to the Financial Statements</b>	15 to 25

---

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational Structure**

The Society for the Prevention of Cruelty to Animals (SCPA) was founded on 16 June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932 and its work is governed by this Act and, more recently, by the Animal Welfare Act 2006, as well as by the Rules of the Society. Membership of the RSPCA is by subscription and may be on life, annual, ex-officio or junior basis.

The RSPCA is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration and operation of their charitable activities by a central organisation, headquarters, regional networks and local branches, of which this Branch is one.

Representatives of the branches, regional and national organisations meet on an annual basis to consider all issues affecting animal welfare and to develop policies for the future pursuit of common aims.

**Governance & Management**

The RSPCA Canterbury and District Branch is a separately registered and autonomous branch of the RSPCA. The Branch is constituted as an unincorporated charity governed by the deed of trust and its governing document known as the 'RSPCA Branch Rules', which was issued by the RSPCA on 18 February 2002 and amended on 2 May 2012.

The Branch is governed by a Committee who are appointed Trustees of the Branch. This committee is essentially the Trust Board. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be elected by the Branch membership at the following year's AGM. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and are invited to attend any relevant induction and training in relation to their specific roles. The Committee is kept up to date on RSPCA general developments by the RSPCA Branch Partnership Managers, as well as via other advice communicated to us by the RSPCA on a regular basis.

Subject to the overall support of the RSPCA network, the Trustees control and monitor all fundraising and animal welfare initiatives of the Branch. The Trustees of the Branch have an individual and collective responsibility for the overall management of the Branch and its funds. The Trustees hold monthly meetings at which strategic decisions as to the performance and operation of the Branch are made.

The day-to-day running of the Canterbury and District Animal Centre (CADAC) is delegated to the Branch Director (recruited Oct 2020) in cooperation with the part-time Funding And Special Projects Manager and the part-time Finance Manager. This management team is supported in the day to day operation by directly employed staff some of whom are part-time, and c. 100 volunteers.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**OBJECTIVES AND ACTIVITIES**

The overall mission of the Branch is to promote the work and objectives of the National Society of the RSPCA - by lawful means to seek to prevent cruelty, promote kindness and alleviate suffering of animals – in accordance with the policies of the Society. The Branch aims to fulfil this mission within its District through education, encouragement, communication and other activities.

The Branch's key aims are to provide suitable homes for as many animals as it receives, from all sources, to provide proper care and rehabilitation for abandoned or mistreated animals and to promote animal welfare across its District. Animals in the care of the Branch receive veterinary health checks, treatment, vaccination, neutering and microchipping and are assessed for suitable homing.

**Public Benefit Statement**

The Trustees have reviewed the outcomes and achievements of the Branch in relation to their objectives and activities for the year to ensure they remain focused on the charitable aims of both the trust and the Society and to continue to deliver benefits to the public, as prescribed by the Charity Commission's general guidance on public benefit. This is illustrated by the following activities:-

- Support to local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners have suffered ill health, financial difficulties, or have passed away.
- Raising awareness of and providing free education, information and advice on animal care, benefiting the public by promoting compassionate human sentiments towards animals via social media, telephone, information leaflets and face-to-face at regular events and workshops.
- Providing subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.
- Offering subsidised neutering and microchipping services to animal carers. This helps to control pet populations and promotes responsible pet ownership.
- Inviting tenders for veterinary services every 2-3 years to seek the best value for money for the Branch and its users. The selected Veterinary Practice provides the main support for the Branch at the animal centre with weekly visits, while other veterinary practices are used in other areas, such as Dover and Sittingbourne, if more convenient.
- Offering volunteering opportunities and work experience through alliances with schools, colleges and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.
- Supporting and encouraging ongoing training programmes for all staff, volunteers and Trustees to improve knowledge, experience and confidence in their work.
- Fostering links with other local animal welfare organisations committed to the same objectives to share information and make the most efficient use of resources.

The Branch generates revenue from its retail shops, from donations, fundraising projects and other activities. This revenue is used to support various activities to achieve its objectives, including the operation of its main animal welfare and operational centre, known as the Canterbury & District Animal Centre (CADAC) which also provides other welfare services to external bodies, including other branches of the RSPCA.

During 2020, it was unfortunately necessary to close our Retail shops in Canterbury, Dover, Sittingbourne and Faversham due to their unsustainability in the current climate and expectations for the short- and medium-term

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**Covid-19 statement and pre-2021 Annual Report statement.**

Whilst this report is concerned with performance in 2020, it has to be recognised that there will inevitably be an impact on 2021 as a result of the pandemic. Our remaining Retail shops were forced to close during the early months of 2021 due to Government restrictions, but are now open to the public. The lost income from the start of the year is offset in part by Local Authority grants, but it still remains a challenge to replace this and other lost income streams with sustainable alternatives.

The Trustees are currently implementing plans to safeguard the future of the Charity, and fully expect the Charity to remain a going concern during the next 12 months, and beyond.

Measures being taken to mitigate the lost income during 2021 include:

- Applications for all available grants (some of which have already been received)
  - Local Authorities
  - Government (eg CJRS “furlough scheme”)
  - RSPCA National
  - RSPCA Regional
  - Other charitable organisations
- Staff have been furloughed where possible, with only essential roles being carried out
- Fundraising ideas and options are being evaluated as a priority
- Constant review and appraisal of latest plans is taking place, to ensure maximum benefit is realised with corrective actions implemented where necessary.

**ACHIEVEMENTS & PERFORMANCE**

CADAC is licensed to care for up to 80 cats in specially designed units and it is estimated that around 300 cats will be cared for and successfully re-homed each year. During 2020, 199 cats and 2 rabbits were re-homed via the Centre (compared to 2019: 300 cats, 11 rabbits and 3 dogs). This lower figure in 2020 reflects the enforced Covid-19 closures and restrictions during 2020.

The following statistics are taken from the annual return to RSPCA’s Head Office in Horsham.

**SUMMARY OF ANIMAL WELFARE ACTIVITIES for RSPCA Canterbury & District Branch:-**

**IN Entry Route**

<b>Animals in need – Inspectorate</b>	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
Inspectorate case animals	0	0	0	0	0
Inspectorate welfare concern	0	71	0	0	71
Inspectorate – networked from PBE/society hospital	0	16	0	0	16
Animals in need - Other Branch welfare concern	0	102	0	0	102
Unowned sick & injured via NCC	0	0	0	0	0
Pet Retreat, Home for Life & born on site	0	0	0	0	0
Transfers from RSPCA centres	0	15	0	0	15
Returns	0	4	0	0	4
<b>Total in - Animals in need</b>	<b>0</b>	<b>208</b>	<b>0</b>	<b>0</b>	<b>208</b>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**OUT**

	Dog	Cat	Rabbit	Misc	Total
Rehomed	0	199	2	0	201
Died	0	0	0	0	0
Transferred out – other RSPCA	0	0	0	0	0
Transferred out – non-RSPCA	0	0	0	0	0
Other	0	3	0	0	3
PTS	0	19	0	0	19
Total out	0	221	2	0	223

**Home Visiting**

	Dog	Cat	Rabbit	Misc	Total
Pre-home visits	0	117	2	0	119
Post-home visits	0	131	7	0	138

**Micro- Chipping**

	Dog	Cat	Rabbit	Misc	Total
Branch animals	0	164	2	0	166
Other RSPCA animals	0	0	0	0	0
Public/other owned - clinic	0	0	0	0	0
Public/other owned - other	0	0	0	0	0
Total	0	164	2	0	166

**Neutering**

	Dog	Cat	Rabbit	Misc	Total
Branch animals	0	160	2	0	162
Other RSPCA animals	0	0	0	0	0
Public/other owned - clinic	0	0	0	0	0
Public/other owned - other	0	0	0	0	0
Total	0	160	2	0	162

**Welfare Assistance (veterinary care)**

	Dog	Cat	Rabbit	Misc	Total
Other RSPCA animals	0	4	0	0	4
Public/other owned - clinic	2	4	0	0	6
Public/other owned - other	0	12	0	0	12
Sub-Total	2	20	0	0	22
PTS at owner's insistence	0	1	0	0	1

**Feral Cats**

Feral Cats Neutered and Released	0				
----------------------------------	---	--	--	--	--

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**Length of Stay in Care**

No. of non-Case animals	Dog	Cat	Rabbit	Misc	Total
0-3 months	0	23	0	0	23
4-6 months	0	1	0	0	1
Over 6 months	0	0	0	0	0
Total	0	24	0	0	24

**Fundraising Initiatives**

During 2020, fundraising events, especially in-person events, proved difficult due to Covid-19, but the Branch did hold a virtual Art Auction selling donated items, and this raised £543.

The Trustees would like to thank all the staff and volunteers working in the fundraising shops, at the Animal Centre, conducting home checks and taking part in other fundraising activities.

**FINANCIAL REVIEW**

The Branch generated income of £562,566 in 2020 (£509,837 in 2019) and incurred expenses of £477,453 (£552,713 in 2019), giving a surplus before recognised gains and losses on investments of £85,113 (deficit of £(42,876) in 2019). The income for the year included legacies of £11,619 (£16,934 in 2019).

The Branch received a number of covid-19 support grants during 2020 from several sources, totalling £268,490 all of which is unrestricted):

Local Authorities (Retail grants) £101,002  
RSPCA Branch Emergency Fund £60,000  
RSPCA Regional Board / Neuter £50,911  
Support Adoption For Pets £4,000

Coronavirus Job Retention Scheme £52,577

The RSPCA grants are recognised as Related Party Transactions.

Overall shop income decreased substantially year on year due to covid, from £336,519 in 2019 to just £135,322 in 2020. Finding new, sustainable income streams to replace the lost retail income is a clear priority for the Trustees and Staff at the branch.

CADAC: overall operating costs of £205,080 (£274,148 in 2019) shows a reduction from the prior year due mainly to lower staff and veterinary costs resulting from the pandemic's impact on demand and organisational structure. Wages costs for the CADAC were £87,335 (£127,694 in 2019).

All Trustees are unpaid and provide their time on a regular basis helping the Branch in its strategic direction and implementation of operational activities.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**Reserves Policy**

It is Branch policy to maintain free reserves (unrestricted funds not held as tangible assets) of the Branch at a level of between six to nine months' unrestricted expenditure. As the Branch relies heavily on donations and legacies, both of which can fluctuate enormously from year to year, it is felt prudent to maintain reserves at this level in order to fund the running of the animal centre and other animal welfare work across the District. Trustees are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources during the next six to nine months.

**Restricted Funds**

The Branch had restricted funds of £2,425 during 2020 being the balance of a Support Adoption for Pet grant specifically to underpin the work of the branch with community and feral cats in the District. It is expected that this balance will be expended in the first half of 2021.

**Investment Policy**

Due to the extremely low returns available in the current economic conditions, it was decided by the Trustees to focus on liquidity and the availability of operating cash; therefore no investments are currently held. Once opportunities become more attractive, the Trustees will review the cash position and may elect to deposit any surplus in a new investment.

**FUTURE PLANS**

Our strategic plan for 2022 and beyond is currently being developed by the Trustees in consultation with staff and volunteers.

Mission & Guiding Principles

As per the mission statement of the national RSPCA, the Branch will by lawful means seek to prevent cruelty, promote kindness and alleviate undue suffering of animals. Further, as guiding principles the Branch aims to fulfil this mission within our district through education, encouragement and communication.

Vision

Our vision is of a caring world where all animals are respected and treated with compassion.

Values

We shall deliver our business and operation with compassion, integrity, vision, leadership and commitment.

Core Strategies

Our core strategies are...

1. We will actively work across the communities in our district to educate and promote responsible pet ownership and compassion and kindness towards all animals as sentient beings
2. We will seek to rehabilitate and rehome as many animals as possible on an ongoing basis, prioritising those most in need to assist the national Inspectorate
3. We will maintain a robust but nimble governance model to ensure the current and future legality, safety and financial stability of the Branch

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

4. We will consider and manage risk and seek to improve the quality of our business processes and procedures
5. We will always operate our activities with a commitment to legal, health & safety and environmental requirements. We are committed to the safety of people and animals.
6. We will constantly seek opportunities to improve and add to the facilities we operate within our Branch, always mindful of financial and human resources
7. We will recruit and retain a group of committed trustees, who will possess a diversity of skills to facilitate the delivery of the Branch objectives
8. We will recruit and retain a group of trained and well equipped full/part-time/zero hours' staff to reflect the needs and demands of the Branch. We will always treat our staff with respect and ensure that their working conditions are safe and conform with at least minimum regulatory requirements
9. We will recruit and retain a committed group of volunteers, recognizing that they are the lifeblood of the Branch
10. We will manage and maintain our assets to ensure value is retained to the benefit of the Branch
11. We will have a robust and transparent procurement process to ensure we extract maximum value from our vendors
12. We will maximize our revenue generation through efficient operation of our chain of shops.
13. We will actively explore and develop all other viable sources of revenue generation.
14. Our aim will be to become self-financing for our animal welfare activities through our own commercial activities.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 210743

**Principal Address:** Canterbury and District Animal Centre  
Haseden Farm  
Island Road  
Hersden, Canterbury  
Kent CT3 4JD

**Trustees:** Keith Aldis (Chair)  
Natalie Archer (Chair – until February 2020. Resigned Feb 2021)  
Kate Flaherty (Treasurer until Mar 2021)  
Steve Jones  
Angela Weaving (Secretary)  
Alex Lawson  
Paul Bragan Turner  
Natalie Schena (Acting Treasurer from Mar 2021)  
Kate Alberry (Resigned Aug 2020)  
Alex Enachioaie (Resigned Sep 2020)  
Gemma Friend (Resigned Nov 2020)  
Debbie Hawkes (Resigned Aug 2020)  
Barrie Seton-Thomas (Resigned Sep 2020)  
Gordon Russell (resigned 31 January 2020)


**Senior Staff:** Sarah Merrington (Branch Director - appointed Oct 2020)  
Natalie Archer (part-time Funding & Special Projects  
Mgr -appointed Mar 2021)  
Phil Browning (part-time Finance Mgr)  
Tara Luxford (Animal Welfare Leader)  
Denise Johnson-Rogers (Area Retail Mgr - role terminated Feb 2021)


**Independent Examiner:** Helen Lucas  
Spain Bros & Co. Chartered Accountants  
Westgate House  
87 St. Dunstons Street  
Canterbury  
Kent CT2 8AE

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

The Board of Trustees approved this report on 9th September 2021 and is signed on its behalf by:-

  
.....  
Keith Aldis (Chair) - Trustee

  
.....  
Natalie Schena (Acting Treasurer) - Trustee



**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

The Board of Trustees approved this report on 9th September 2021 and is signed on its behalf by:-

.....  
Keith Aldis (Chair) - Trustee

.....  
Natalie Schena (Acting Treasurer) - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**

---

**Independent examiner's report to the trustees of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA**  
I report to the charity trustees on my examination of the accounts of CANTERBURY AND DISTRICT BRANCH OF THE RSPCA (the Trust) for the year ended 31st December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

HELEN P LUCAS FCA  
ICAEW  
Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstons Street  
Canterbury  
Kent  
CT2 8AE

Date: .....

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	383,912	-	383,912	141,039
<b>Charitable activities</b>	5				
General		42,388	-	42,388	23,326
Other trading activities	3	136,244	-	136,244	345,289
Investment income	4	<u>22</u>	<u>-</u>	<u>22</u>	<u>183</u>
<b>Total</b>		<b>562,566</b>	<b>-</b>	<b>562,566</b>	<b>509,837</b>
<b>EXPENDITURE ON</b>					
Raising funds		272,373	-	272,373	278,565
<b>Charitable activities</b>	6				
General		176,152	10,332	186,484	255,459
Other		<u>17,621</u>	<u>975</u>	<u>18,596</u>	<u>18,689</u>
<b>Total</b>		<b>466,146</b>	<b>11,307</b>	<b>477,453</b>	<b>552,713</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>96,420</b>	<b>(11,307)</b>	<b>85,113</b>	<b>(42,876)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,315,487</b>	<b>13,732</b>	<b>1,329,219</b>	<b>1,372,095</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,411,907</u></b>	<b><u>2,425</u></b>	<b><u>1,414,332</u></b>	<b><u>1,329,219</u></b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
31ST DECEMBER 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	11	1,020,742	1,048,295
<b>CURRENT ASSETS</b>			
Stocks	12	7,498	9,545
Debtors	13	6,807	15,797
Prepayments and accrued income		14,257	16,105
Cash at bank		<u>382,620</u>	<u>253,975</u>
		<b>411,182</b>	295,422
<b>CREDITORS</b>			
Amounts falling due within one year	14	(17,592)	(14,498)
<b>NET CURRENT ASSETS</b>		<u>393,590</u>	<u>280,924</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,414,332</u>	<u>1,329,219</u>
<b>NET ASSETS</b>		<u>1,414,332</u>	<u>1,329,219</u>
<b>FUNDS</b>	17		
Unrestricted funds		1,411,907	1,315,487
Restricted funds		<u>2,425</u>	<u>13,732</u>
<b>TOTAL FUNDS</b>		<u>1,414,332</u>	<u>1,329,219</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
K Aldis - Trustee

.....  
Natalie Schena (Acting Treasurer) - Trustee

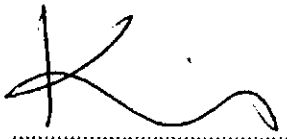
The notes form part of these financial statements


**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
31ST DECEMBER 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	11	1,020,742	1,048,295
<b>CURRENT ASSETS</b>			
Stocks	12	7,498	9,545
Debtors	13	6,807	15,797
Prepayments and accrued income		14,257	16,105
Cash at bank		<u>382,620</u>	<u>253,975</u>
		411,182	295,422
<b>CREDITORS</b>			
Amounts falling due within one year	14	(17,592)	(14,498)
<b>NET CURRENT ASSETS</b>		<u>393,590</u>	<u>280,924</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,414,332</u>	<u>1,329,219</u>
<b>NET ASSETS</b>		<u>1,414,332</u>	<u>1,329,219</u>
<b>FUNDS</b>	17		
Unrestricted funds		1,411,907	1,315,487
Restricted funds		<u>2,425</u>	<u>13,732</u>
<b>TOTAL FUNDS</b>		<u>1,414,332</u>	<u>1,329,219</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
K Aldis - Trustee

  
.....  
Natalie Schena (Acting Treasurer) - Trustee

The notes form part of these financial statements



**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>129,073</u>	<u>(23,580)</u>
Net cash provided by/(used in) operating activities		<u>129,073</u>	<u>(23,580)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(450)	(10,780)
Sale of tangible fixed assets		-	150
Interest received		<u>22</u>	<u>183</u>
Net cash used in investing activities		<u>(428)</u>	<u>(10,447)</u>
<hr/>			
<b>Change in cash and cash equivalents in the reporting period</b>		<b>128,645</b>	<b>(34,027)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>253,975</u>	<u>288,002</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>382,620</u>	<u>253,975</u>

The notes form part of these financial statements

---

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020	2019
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>85,113</b>	<b>(42,876)</b>
<b>Adjustments for:</b>		
Depreciation charges	28,003	27,797
Loss on disposal of fixed assets	-	673
Interest received	(22)	(183)
Decrease/(increase) in stocks	2,047	(162)
Decrease/(increase) in debtors	10,838	(7,971)
Increase/(decrease) in creditors	<u>3,094</u>	<u>(858)</u>
<b>Net cash provided by/(used in) operations</b>	<b><u>129,073</u></b>	<b><u>(23,580)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/20	Cash flow	At 31/12/20
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>253,975</u>	<u>128,645</u>	<u>382,620</u>
	<u>253,975</u>	<u>128,645</u>	<u>382,620</u>
<b>Total</b>	<b><u>253,975</u></b>	<b><u>128,645</u></b>	<b><u>382,620</u></b>

The notes form part of these financial statements

---

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**1. ACCOUNTING POLICIES**

**General information and basis of preparing the financial statements**

Canterbury and District Branch of the RSPCA is an unincorporated charity, registered at the Charity Commission in England and Wales. The principal address is shown on page 9 of these financial statements. The nature of the charity's operations and principal activities are to promote the work of the RSPCA in the branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering for animals.

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 and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented in sterling which is the functional currency of the charity.

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.

**Income**

All incoming resources are 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.

Gifts donated for resale are included as income when they are sold.

Donated services and facilities are only included in incoming resources where the benefit to the Branch is reasonably quantifiable, measurable and material.

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 and trading activities 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.

Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**1. ACCOUNTING POLICIES - continued**

**Income**

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**Government grants**

Government grants have been received by the charity in the year. Grant income is not recognised until there is reasonable assurance that the entity will adhere to the conditions which are attached to the grant. There must also be reasonable assurance that the grant will be received by the entity in order to recognise the grant in the financial statements,

The accounting policy for recognising grant income adopted by the charity is the accrual model:-

**Revenue-based grant:**

Grant monies receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the charity with no future related costs have been recognised in the period in which they are received or become receivable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**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.

**Pensions**

The charity makes contributions into a defined contribution pension for employees. The annual contributions payable are charged to the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Contributions from RSPCA Inspector	75,519	80,217
Donations, collections and other voluntary income	22,538	17,149
Gift aid	5,746	13,007
Legacies and bequests	11,619	16,934
Grants	<u>268,490</u>	<u>13,732</u>
	<u>383,912</u>	<u>141,039</u>

The legacies received in the year are attributed to unrestricted funds.

The grants received were as follows:

	2020	2019
	£	£
Swale Council	20,000	-
Support Adoption for Pets	4,000	13,732
RSPCA Branch Emergency Fund	60,000	-
Canterbury City Council	55,000	-
RSPCA Regional Board	50,000	-
RSPCA Neutering Grant	911	-
Dover District Council	20,000	-
Corona Virus Job Retention Scheme	52,577	-
Dover and Canterbury Council Closure Grants	<u>6,002</u>	<u>-</u>
	<u>£268,490</u>	<u>£13,732</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA  
NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Fundraising events	543	4,506
Shop income	135,322	336,519
CADC shop	379	4,264
	<u>136,244</u>	<u>345,289</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>22</u>	<u>183</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2020	2019
		£	£
Subscriptions	General	538	40
Re-homing and treatment income	General	<u>41,850</u>	<u>23,286</u>
		<u>42,388</u>	<u>23,326</u>

**6. CHARITABLE ACTIVITIES COSTS**

<b>Charitable expenditure</b>	2020	2019
	£	£
Animal home costs	156,594	233,873
Establishment costs	27,971	19,630
Support costs	14,319	17,029
Governance costs	<u>6,196</u>	<u>3,616</u>
	<u>205,080</u>	<u>274,148</u>

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2020	2019
	£	£	£	£	£
<b>Cost of generating funds</b>					
- Shop costs	164,554	105,100	-	269,654	271,512
- Fundraising costs	-	220	-	220	992
- Purchases of goods	-	2,499	-	<u>2,499</u>	<u>6,061</u>
	<u>164,554</u>	<u>107,819</u>	-	<u>272,373</u>	<u>278,565</u>
<b>Charitable activities</b>					
-see above	<u>87,335</u>	<u>89,742</u>	<u>28,003</u>	<u>205,080</u>	<u>274,148</u>
	<u>251,889</u>	<u>197,561</u>	<u>28,003</u>	<u>477,453</u>	<u>552,713</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA  
NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

5 trustees received payments totalling £1,490 (2019 - £1,982) during the year ended 31st December 2020, for reimbursements of administrative expenses paid.

**8. STAFF COSTS**

**Staff costs**

	2020 £	2019 £
Wages and salaries	228,228	250,597
Social security costs	8,634	7,894
Pension costs	3,013	2,537
Redundancy costs	12,014	-
	<u>251,889</u>	<u>261,028</u>

**Employee information**

	2020 No	2019 No
The average no. of persons employed during the year was:	<u>16</u>	<u>21</u>

No employee earned remuneration above £60,000 per annum (2019 :none).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	127,307	13,732	141,039
<b>Charitable activities</b>			
General	23,326	-	23,326
Other trading activities	345,289	-	345,289
Investment income	183	-	183
<b>Total</b>	496,105	13,732	509,837
<b>EXPENDITURE ON</b>			
Raising funds	278,565	-	278,565

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA  
NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
General	255,459	-	255,459
Other	<u>18,689</u>	-	<u>18,689</u>
<b>Total</b>	<u>552,713</u>	-	<u>552,713</u>
<b>NET INCOME/(EXPENDITURE)</b>	(56,608)	13,732	(42,876)

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	1,372,095	-	1,372,095
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,315,487</u>	<u>13,732</u>	<u>1,329,219</u>

**10. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £578 (2019 £550) and other services of £2,463 (2019 £2,142).

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st January 2020	1,218,915	27,048	17,399	1,263,362
Additions	-	450	-	450
At 31st December 2020	<u>1,218,915</u>	<u>27,498</u>	<u>17,399</u>	<u>1,263,812</u>
<b>DEPRECIATION</b>				
At 1st January 2020	189,161	16,185	9,721	215,067
Charge for year	<u>24,378</u>	<u>1,706</u>	<u>1,919</u>	<u>28,003</u>
At 31st December 2020	<u>213,539</u>	<u>17,891</u>	<u>11,640</u>	<u>243,070</u>
<b>NET BOOK VALUE</b>				
At 31st December 2020	<u>1,005,376</u>	<u>9,607</u>	<u>5,759</u>	<u>1,020,742</u>
At 31st December 2019	<u>1,029,754</u>	<u>10,863</u>	<u>7,678</u>	<u>1,048,295</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

<b>12. STOCKS</b>		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Stocks		<u>7,498</u>	<u>9,545</u>
<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Other debtors		2,638	9,238
VAT		<u>4,169</u>	<u>6,559</u>
		<u>6,807</u>	<u>15,797</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Taxation and social security		2,372	2,893
Other creditors		<u>15,220</u>	<u>11,605</u>
		<u>17,592</u>	<u>14,498</u>
<b>15. LEASING AGREEMENTS</b>			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Within one year		34,717	54,561
Between one and five years		31,020	137,144
In more than five years		<u>24,000</u>	<u>27,000</u>
		<u>89,737</u>	<u>218,705</u>

The total amount of operating lease payments recognised as an expense in the year was £84,972 (2019 £97,790).

<b>16. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>2020</b>	<b>2019</b>
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Fixed assets	1,020,742	-	1,020,742	1,048,295
Current assets	408,757	2,425	411,182	295,422
Current liabilities	<u>(17,592)</u>	-	<u>(17,592)</u>	<u>(14,498)</u>
	<u>1,411,907</u>	<u>2,425</u>	<u>1,414,332</u>	<u>1,329,219</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA  
NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**17. MOVEMENT IN FUNDS**

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	-	113,542	281,682	395,224
Designated Fund - CADAC building fund	<u>1,315,487</u>	<u>(17,122)</u>	<u>(281,682)</u>	<u>1,016,683</u>
	1,315,487	96,420	-	1,411,907
<b>Restricted funds</b>				
Grant Support Adoption for Pets	13,732	(11,307)	-	2,425
	<u>1,329,219</u>	<u>85,113</u>	<u>-</u>	<u>1,414,332</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	422,389	(308,847)	113,542
Designated Fund - CADAC building fund	<u>140,177</u>	<u>(157,299)</u>	<u>(17,122)</u>
	562,566	(466,146)	96,420
<b>Restricted funds</b>			
Grant Support Adoption for Pets	-	(11,307)	(11,307)
	<u>562,566</u>	<u>(477,453)</u>	<u>85,113</u>

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
<b>Unrestricted funds</b>				
General fund	318,893	67,083	(101,639)	284,337
Designated Fund - CADAC building fund	<u>1,053,202</u>	<u>(123,691)</u>	<u>101,639</u>	<u>1,031,150</u>
	1,372,095	(56,608)	-	1,315,487
<b>Restricted funds</b>				
Grant Support Adoption for Pets	-	13,732	-	13,732
	<u>1,372,095</u>	<u>(42,876)</u>	<u>-</u>	<u>1,329,219</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	355,621	(288,538)	67,083
Designated Fund - CADAC building fund	<u>140,484</u>	<u>(264,175)</u>	<u>(123,691)</u>
	496,105	(552,713)	(56,608)
<b>Restricted funds</b>			
Grant Support Adoption for Pets	13,732	-	13,732
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>509,837</u>	<u>(552,713)</u>	<u>(42,876)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	318,893	180,625	180,043	679,561
Designated Fund - CADAC building fund	<u>1,053,202</u>	<u>(140,813)</u>	<u>(180,043)</u>	<u>732,346</u>
	1,372,095	39,812	-	1,411,907
<b>Restricted funds</b>				
Grant Support Adoption for Pets	-	2,425	-	2,425
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,372,095</u>	<u>42,237</u>	<u>-</u>	<u>1,414,332</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	778,010	(597,385)	180,625
Designated Fund - CADAC building fund	<u>280,661</u>	<u>(421,474)</u>	<u>(140,813)</u>
	1,058,671	(1,018,859)	39,812
<b>Restricted funds</b>			
Grant Support Adoption for Pets	13,732	(11,307)	2,425
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,072,403</u>	<u>(1,030,166)</u>	<u>42,237</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**17. MOVEMENT IN FUNDS - continued**

The designated Fund CADC building fund is the income received in grant funding from the national RSPCA as well as donations to help run the animal centre at Haseden Farm and the relating costs to run the centre including veterinary fees and drugs as well as the wages and other related operating costs.

The restricted fund is for the grant received from Support Adoption for Pets in relation to the proposed expansion of the community cat programme.

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £3,013 (2019 - £2,537).

The amount payable at the year end, was £688 (2019 - £483).

**19. CAPITAL COMMITMENTS**

	2020	2019
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

**20. RELATED PARTY DISCLOSURES**

The charity received £75,519 (2019 £80,217) from the national RSPCA door to door share. It also received a further £110,911 in grants from RSPCA HQ.

**21. POST BALANCE SHEET EVENTS AND GOING CONCERN**

For the Charity's 31st December 2020 financial statements, whilst the Coronavirus outbreak and the related impacts are considered adjusting events, there has been no impact on the recognition and measurement of assets and liabilities.

The Trustees are taking all possible steps to alleviate any impact on the charity's operations as far as possible, including taking advantage of government support where available.

Due to the uncertainty of the outcome of current events, the trustees cannot reasonably estimate the impact these events will have on the charity's financial position, results of operations or cash flows in the future. However the charity expects to have adequate resources available to meet its obligations for at least the next twelve months and therefore the Trustees consider it appropriate to prepare the financial statements on the going concern basis.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
**RSPCA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

---

**22. VOLUNTARY HELP**

The charity received voluntary help from the public for the raising of funds and also with the direct care of animals.

