

**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**

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**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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

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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).

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**REPORT OF THE TRUSTEES**  
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**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**  
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**REPORT OF THE TRUSTEES**  
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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.

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**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**  
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**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**

	<b>Dog</b>	<b>Cat</b>	<b>Rabbit</b>	<b>Misc</b>	<b>Total</b>
No. of non-Case animals					
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**  
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**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**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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

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

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**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**

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	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>	5				
General		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>	<b>562,566</b>
 <b>EXPENDITURE ON</b>					
Raising funds		138,255	-	138,255	272,373
<b>Charitable activities</b>	6				
General		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>	<b>477,453</b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(4,075)</b>	<b>25,727</b>	<b>21,652</b>	<b>85,113</b>
 <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>	<b>1,329,219</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,407,832</b>	<b>28,152</b>	<b>1,435,984</b>	<b>1,414,332</b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**BALANCE SHEET**  
**31ST DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	991,121	1,020,742
<b>CURRENT ASSETS</b>			
Stocks	12	6,117	7,498
Debtors	13	17,483	6,807
Prepayments and accrued income		12,688	14,257
Cash at bank		430,341	382,620
		<b>466,629</b>	411,182
<b>CREDITORS</b>			
Amounts falling due within one year	14	(21,766)	(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		1,407,832	1,411,907
Restricted funds		28,152	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  
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**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	<b>41,718</b>	129,073
Net cash provided by operating activities		<b>41,718</b>	129,073
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(450)
Sale of tangible fixed assets		<b>6,000</b>	-
Interest received		<b>3</b>	22
Net cash provided by/(used in) investing activities		<b>6,003</b>	(428)
<b>Change in cash and cash equivalents in the reporting period</b>		<b>47,721</b>	128,645
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>382,620</b>	253,975
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>430,341</b>	382,620

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**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**

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

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**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
	<u>124,923</u>	<u>136,244</u>

**4. INVESTMENT INCOME**

	2021 £	2020 £
Deposit account interest	3	22
	<u>3</u>	<u>22</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2021 £	2020 £
Subscriptions	289	538
Re-homing and treatment income	27,654	41,850
	<u>27,943</u>	<u>42,388</u>

**6. CHARITABLE ACTIVITIES COSTS**

Charitable expenditure	2021 £	2020 £
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
	<u>332,493</u>	<u>205,080</u>

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
	<u>164,554</u>	<u>107,819</u>	<u>-</u>	<u>138,255</u>	<u>272,373</u>
<b>Charitable activities</b>					
-see above	202,838	102,915	26,740	332,493	205,080
	<u>251,889</u>	<u>197,561</u>	<u>28,003</u>	<u>470,748</u>	<u>477,453</u>

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**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>	2020
	<b>£</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

**Employee information**

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

	<b>2021</b>	2020
	<b>No</b>	No
	<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**  
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**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>	466,146	11,307	477,453
<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>	1,411,907	2,425	1,414,332

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

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**12. STOCKS**

	<b>2021</b>	2020
	<b>£</b>	£
Stocks	<b><u>6,117</u></b>	<u>7,498</u>

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

	<b>2021</b>	2020
	<b>£</b>	£
Trade debtors	<b>2,324</b>	-
Other debtors	<b>8,008</b>	2,638
VAT	<b><u>7,151</u></b>	<u>4,169</u>
	<b><u>17,483</u></b>	<u>6,807</u>

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

	<b>2021</b>	2020
	<b>£</b>	£
Taxation and social security	<b>4,524</b>	2,372
Other creditors	<b><u>17,242</u></b>	<u>15,220</u>
	<b><u>21,766</u></b>	<u>17,592</u>

**15. LEASING AGREEMENTS**

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

	<b>2021</b>	2020
	<b>£</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><u>21,000</u></b>	<u>24,000</u>
	<b><u>57,840</u></b>	<u>89,737</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**  
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**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
	1,315,487	96,420	-	1,411,907
<b>Restricted funds</b>				
Grant Support Adoption for Pets	13,732	(11,307)	-	2,425
<b>TOTAL FUNDS</b>	1,329,219	85,113	-	1,414,332

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)
	562,566	(466,146)	96,420
<b>Restricted funds</b>			
Grant Support Adoption for Pets	-	(11,307)	(11,307)
<b>TOTAL FUNDS</b>	562,566	(477,453)	85,113

**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>1,329,219</u>	<u>106,765</u>	<u>-</u>	<u>1,435,984</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>1,054,966</u>	<u>(948,201)</u>	<u>106,765</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**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**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
	<b>336,408</b>	<b>383,912</b>
<b>Other trading activities</b>		
Fundraising events	2	543
Shop income	124,921	135,322
CADC shop	-	379
	<b>124,923</b>	<b>136,244</b>
<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
	<b>27,943</b>	<b>42,388</b>
<b>Other income</b>		
Gain on sale of tangible fixed assets	3,123	-
<b>Total incoming resources</b>	<b>492,400</b>	<b>562,566</b>
<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
	<b>137,890</b>	<b>272,153</b>

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**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
	<hr/> 311,526	<hr/> 186,484
<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	-
	<hr/> 20,967	<hr/> 18,596
Total resources expended	<hr/> 470,748	<hr/> 477,453
<b>Net income</b>	<hr/> <hr/> 21,652	<hr/> <hr/> 85,113

This page does not form part of the statutory financial statements