

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
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CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA

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FOR THE YEAR ENDED 31ST DECEMBER 2023

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CANTERBURY AND DISTRICT BRANCH OF THE
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REPORT OF THE TRUSTEES
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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).

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CANTERBURY AND DISTRICT BRANCH OF THE
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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 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.

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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.

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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 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

Animals in need - Inspectorate	Dog	Cat	Rabbit	Misc	Total
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
Total in - Animals in need	0	412	0	2	414

OUT

	Dog	Cat	Rabbit	Misc	Total
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
Total out	0	422	0	2	424

Home visiting

	Dog	Cat	Rabbit	Misc	Total
Pre-home visits	0	178	0	0	178
Post-home visits	0	119	0	0	119

Micro-Chipping

	Dog	Cat	Rabbit	Misc	Total
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
Total	6	455	32	0	493

Neutering

	Dog	Cat	Rabbit	Misc	Total
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
Total	2	471	29	0	502

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Welfare Assistance (veterinary care)

	Dog	Cat	Rabbit	Misc	Total
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
Sub-Total	2	17	0	0	19
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	Dog	Cat	Rabbit	Misc	Total
0-3 months	0	31	0	0	31
4-6 months	0	7	0	0	7
Over 6 months	0	0	0	0	0
Total	0	38	0	0	38

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.

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REPORT OF THE TRUSTEES
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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.

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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.

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

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

The notes form part of these financial statements

CANTERBURY AND DISTRICT BRANCH OF THE
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BALANCE SHEET
31ST DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	948,056	974,278
CURRENT ASSETS			
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
		638,877	508,833
CREDITORS			
Amounts falling due within one year	14	(37,647)	(26,757)
NET CURRENT ASSETS		601,230	482,076
TOTAL ASSETS LESS CURRENT LIABILITIES		1,549,286	1,456,354
NET ASSETS		1,549,286	1,456,354
FUNDS	17		
Unrestricted funds		1,323,883	1,323,842
Restricted funds		225,403	132,512
TOTAL FUNDS		1,549,286	1,456,354

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
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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023

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

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 2023

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

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	92,932	20,370
Adjustments for:		
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
Net cash provided by/(used in) operations	<u>135,590</u>	<u>(100,589)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	467,364	133,385	600,749
	<u>467,364</u>	<u>133,385</u>	<u>600,749</u>
Total	<u>467,364</u>	<u>133,385</u>	<u>600,749</u>

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 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
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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
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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
	<u>356,290</u>	<u>204,831</u>

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	-
	<u>£181,558</u>	<u>£88,540</u>

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
	<u>277,804</u>	<u>228,828</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>332</u>	<u>246</u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. CHARITABLE ACTIVITIES COSTS

Charitable expenditure	2023	2022
	£	£
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
	<u>453,196</u>	<u>443,461</u>

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2023	2022
	£	£	£	£	£
Cost of generating funds					
- 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
	<u>92,265</u>	<u>101,655</u>	<u>-</u>	<u>193,920</u>	<u>174,565</u>
Charitable activities					
-see above	223,252	201,185	28,759	453,196	443,461
	<u>315,517</u>	<u>302,840</u>	<u>28,759</u>	<u>647,116</u>	<u>618,026</u>

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

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

Employee information

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

2023	2022
No	No
16	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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	149,471	55,360	204,831
Charitable activities			
General	55,285	-	55,285
Other trading activities	220,700	8,128	228,828
Investment income	246	-	246
Total	425,702	63,488	489,190
EXPENDITURE ON			
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 £
Charitable activities			
General	323,709	86,757	410,466
Other	26,177	6,818	32,995
Total	520,587	97,439	618,026
Net gains on investments	-	149,206	149,206
NET INCOME/(EXPENDITURE)	(94,885)	115,255	20,370
Transfers between funds	10,895	(10,895)	-
Net movement in funds	(83,990)	104,360	20,370
RECONCILIATION OF FUNDS			
Total funds brought forward	1,407,832	28,152	1,435,984
TOTAL FUNDS CARRIED FORWARD	1,323,842	132,512	1,456,354

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 £
COST				
At 1st January 2023	1,218,915	28,443	15,095	1,262,453
Additions	-	870	1,667	2,537
At 31st December 2023	1,218,915	29,313	16,762	1,264,990
DEPRECIATION				
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	286,674	22,623	7,637	316,934
NET BOOK VALUE				
At 31st December 2023	932,241	6,690	9,125	948,056
At 31st December 2022	956,619	7,483	10,176	974,278

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA

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

12. STOCKS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. LEASING AGREEMENTS

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

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

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
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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 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>1,456,354</u>	<u>92,932</u>	<u>-</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 £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	351,457	(177,296)	-	174,161
Designated Fund - CADAC building fund	74,245	(343,291)	-	(269,046)
	425,702	(520,587)	-	(94,885)
Restricted funds				
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)	-	-
	63,488	(97,439)	149,206	115,255
TOTAL FUNDS	489,190	(618,026)	149,206	20,370

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 £
Unrestricted funds				
General fund	-	316,188	75,454	391,642
Designated Fund - CADAC building fund	1,407,832	(411,032)	(64,559)	932,241
	1,407,832	(94,844)	10,895	1,323,883
Restricted funds				
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
	28,152	208,146	(10,895)	225,403
TOTAL FUNDS	1,435,984	113,302	-	1,549,286

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 £
Unrestricted funds				
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>-</u>	<u>(94,844)</u>
Restricted funds				
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>
TOTAL FUNDS	<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

	2023	2022
	£	£
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.

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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
	356,290	204,831
Other trading activities		
Fundraising events	1,729	1,586
Shop income	276,075	227,242
	277,804	228,828
Investment income		
Deposit account interest	332	246
Charitable activities		
Subscriptions	468	309
Re-homing and treatment income	105,154	54,976
	105,622	55,285
Total incoming resources	740,048	489,190
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	3,737	1,718
Other trading activities		
Purchases of goods for resale	3,344	2,670
Shop wages	92,265	79,534
Other shop expenses	94,574	90,643
	190,183	172,847
Charitable activities		
Veterinary fees and drugs	97,745	60,724
CADAC and coordinator wages	223,252	200,382
Carried forward	320,997	261,106

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CANTERBURY AND DISTRICT BRANCH OF THE
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
Charitable activities		
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>
Other		
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>
Net income/(expenditure) before gains and losses	92,932	(128,836)
Realised recognised gains and losses		
Realised gains/losses on assets received from RSPCA Sheppey branch	-	149,206
Net income	<u><u>92,932</u></u>	<u><u>20,370</u></u>

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