

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

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

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

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**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

**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 2024.

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

**OBJECTIVES AND ACTIVITIES**

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

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

**Public Benefit Statement**

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

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

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

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

**ACHIEVEMENT AND PERFORMANCE**

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

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

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

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

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

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

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

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

**Happy Rehomed: Pawpsicle**

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

**Happy Rehomed: Nelly**

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

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**Happy Rehomed: Bussy**

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

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

**Happy Rehomed: Donner**

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

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

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

**IN Entry Route**

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

**OUT**

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

**Home visiting**

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

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**Micro-Chipping**

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

**Neutering**

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

**Welfare Assistance (veterinary care)**

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

**Length of Stay in Care**

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

**Fundraising initiatives**

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

**FINANCIAL REVIEW**

**Reserves policy**

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

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

**Restricted Funds**

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

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**FINANCIAL REVIEW**

**Investment Policy**

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

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

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

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

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

The RSPCA grants are recognised as Related Party Transactions.

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

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

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

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**FUTURE PLANS**

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

**Mission & Guiding Principles**

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

**Vision**

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

**Values**

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

**Core Strategies**

Our core strategies are.....

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



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**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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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.

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

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

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 210743

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

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

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

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

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



.....  
P Neal - Trustee

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

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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 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

*Paul A. Flood*

Paul A Flood BFP.FCA.

The Institute of Chartered Accountants in England and Wales

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

19/06/2025

Date: .....

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

The notes form part of these financial statements


**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**BALANCE SHEET**  
**31ST DECEMBER 2024**

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

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

  
.....  
P Neal - Trustee

  
.....  
V Sparkes - Trustee

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

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

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

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

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

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

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

The notes form part of these financial statements

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

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

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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 2024**

---

**1. ACCOUNTING POLICIES - continued**

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

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

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

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

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

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

**1. ACCOUNTING POLICIES - continued**

**Pensions**

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

**2. DONATIONS AND LEGACIES**

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

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

The grants received were as follows:

	<b>2024</b>	2023
	<b>£</b>	£
(RSPCA) South East Regional Board (SERB)	<b>10,000</b>	26,706
Katherine Martin Trust	-	476
Kent Community Foundation for Environment Garden	-	5,000
Friends of South Godstone	-	66,220
PetPlan	-	4,864
RSPCA Capacity Fund	-	49,992
Association of Dogs and Cats (ADCH)	-	5,000
RSPCA	-	10,000
Multi Animal	-	5,532
Rabbit Neutering	-	2,672
Food	<b>596</b>	424
SE Emergency	-	960
Multi Cat Vet Cost	-	1,663
Vet Treatment >£450	-	2,049
SERB Neutering	<b>11,800</b>	-
SERB Monitoring	<b>12,500</b>	-
SERB Multi Cat Grant	<b>3,690</b>	-
SERB Rabbit Grant	<b>289</b>	-
SERB Vet Cost Grant	<b>1,885</b>	-
SERB Harbledown Colony	<b>1,020</b>	-
National RSPCA Animal Rising Goodwill	<b>200</b>	-
National RSPCA Change of Scope	<b>5,000</b>	-
SERB Rabbit Rehoming	<b>1,200</b>	-
SERB Rabbit Intake	<b>75</b>	-
SERB Inspectorate Vet Bills	<b>4,793</b>	-
SERB High Vet Bills Reclaimed	<b>3,771</b>	-
	<b><u>£56,819</u></b>	<u>181,558</u>

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	1,050	332
	<u>1,050</u>	<u>332</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**6. CHARITABLE ACTIVITIES COSTS**

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

Analysis of total resources expended

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

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

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

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**8. STAFF COSTS**

**Staff costs**

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

**Employee information**

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

2024 No	2023 No
16	16

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

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

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

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

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

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

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

**10. INDEPENDENT EXAMINERS REMUNERATION**

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

**11. TANGIBLE FIXED ASSETS**

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

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

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

**12. STOCKS**

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

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

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

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

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

**15. LEASING AGREEMENTS**

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

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

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

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

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

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

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

**17. MOVEMENT IN FUNDS**

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

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

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

**17. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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



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

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

**17. MOVEMENT IN FUNDS - continued**

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

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

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

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

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

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

**17. MOVEMENT IN FUNDS - continued**

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

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

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

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

**18. EMPLOYEE BENEFIT OBLIGATIONS**

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

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

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**19. CAPITAL COMMITMENTS**

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

**20. RELATED PARTY DISCLOSURES**

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

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

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

**21. VOLUNTARY HELP**

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

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

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

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

This page does not form part of the statutory financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

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