

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31ST DECEMBER 2019**  
**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 2019**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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The Trustees present their report and the audited financial statements of the charity for the year ended 31st December 2019.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity’s governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational Structure**

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

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

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

### **Governance & Management**

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

The Branch is governed by a Committee who are appointed Trustees of the Branch. This committee is essentially the Trust Board. Members of the Committee are appointed by vote each year at the Annual General Meeting (AGM). The Trustees can co-opt up to three additional places during the year, and the co-opted Trustees can be elected by the Branch membership at the following year’s AGM. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role and are invited to attend any relevant induction and training in relation to their specific roles. In 2019 we carried out a major restructure of the Branch and its operation. Our prime trustee-led working groups now comprise Animal Welfare, People, Asset Management, Project Management & Procurement and Income Generation & Marketing. The Committee is kept up to date on RSPCA general developments, by the RSPCA Business Support Specialist, as well as via other advice communicated to us by the RSPCA, monthly.

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

The day-to-day running of the Canterbury and District Animal Centre (CADAC) is delegated to the Animal Welfare Leader with the day-to-day running of the Branch’s retail/fundraising shops supported by the Area Retail Manager. The management is supported in the day to day operation by a team of directly employed staff some of which are part-time, and c. 100 volunteers. The Branch also employs a part-time Finance Manager. The remuneration of key management personnel is reviewed annually in line with market rates and comparable roles within the charity sector.

The major risks affecting the charity have been reviewed and procedures are in place to manage those risks; for example all bank payments are subject to a dual signatory method.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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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.

The number of animals received, cared for and rehomed is monitored and reported, see SUMMARY OF ANIMAL WELFARE ACTIVITIES below for more details.

Our work at CADAC is supported by a number of volunteers who help us look after the animals entrusted to our care. We are extremely grateful to them for their support and hard work. We also have many volunteers working in our charity shops across the region, and we value the input and commitment of our volunteers across the region enormously.

**Public Benefit Statement**

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

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

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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.

**Covid-19 statement and pre-2020 Annual Report statement.**

Whilst this report is concerned with performance in 2019, it has to be recognised that there has been a delay in producing it as we would have done under normal circumstances in March 2020. However, in March 2020 the Charity was forced to temporarily close to the public the Animal Centre and all eight of its Retail shops due to the Covid-19 pandemic and following government instructions. A reduced staff has been kept in place at the Centre to ensure the welfare of the animals in our care.

The Trustees are currently implementing plans to safeguard the future of the Charity. There will be a significant reduction in the 2020 income as a result of the Retail closures, and it may not be possible to fully replace this in the short-term. Measures being taken to mitigate the lost income during 2020, include:

- Applications have been made for all available grants (some of which have already been received)
  - Local Authorities
  - Government (eg CJRS “furlough scheme”)
  - RSPCA National
  - RSPCA Regional
  - RSPCA Emergency Fund
  - Other charitable organisations
- Staff have been furloughed where possible, with only essential roles being carried out
- Landlords and other suppliers have been contacted to negotiate reductions and/or waivers, some success has already been achieved by this
- Plans have been finalised for the re-opening of Retail shops, this process has begun and three of our shops have re-opened as at the date of this Report.
- A detailed assessment of the Retail shops is taking place, with the individual merits of each being evaluated.
- Fundraising ideas and options are being evaluated as a priority
- Constant review and appraisal of latest plans is taking place, to ensure maximum benefit is realised with corrective actions implemented where necessary.

It's expected that the impact of Covid-19 for 2020 will be a reduction in cash reserves of at least £50,000. For 2021, the challenge will be to ensure no further erosion of reserves, and to find new ways to bolster the cash held by the Branch. Whilst there are sufficient reserves in place to absorb this anticipated reduction in 2020, all Trustees and staff are focussed on finding ways to improve this outcome. The Trustees fully expect the Charity to remain a going concern during the next 12 months, and beyond.

**CANTERBURY AND DISTRICT BRANCH OF THE  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

**ACHIEVEMENTS & PERFORMANCE**

CADAC is licensed to care for up to 80 cats in specially designed units and it is estimated that around 300 cats will be cared for and successfully re-homed each year. During 2019, 300 cats, 11 rabbits and 3 dogs were re-homed via the Centre (compared to 2018 : 236 cats, 5 rabbits, 5 guinea pigs and 2 dogs).

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>	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b>Total</b>
Inspectorate case animals	0	2	0	0	<b>2</b>
Inspectorate welfare concern	0	14	0	1	<b>115</b>
Inspectorate – networked from PBE/society hospital	0	16	0	0	<b>16</b>
Animals in need - Other Branch welfare concern	3	160	5	2	<b>170</b>
Unowned sick & injured via NCC	0	1	0	0	<b>1</b>
Pet Retreat, Home for Life & born on site	0	6	0	4	<b>10</b>
Transfers from RSPCA centres	0	14	0	0	<b>14</b>
Returns	0	19	1	0	<b>20</b>
<b>Total in - Animals in need</b>	<b>3</b>	<b>332</b>	<b>6</b>	<b>7</b>	<b>348</b>

	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b>Total</b>
Rehomed	3	300	11	0	<b>314</b>
Died	0	4	3	0	<b>7</b>
Transferred out – other RSPCA	0	0	0	0	<b>0</b>
Transferred out – non-RSPCA	0	0	0	0	<b>0</b>
Other	0	13	0	0	<b>13</b>
PTS	0	16	0	0	<b>16</b>
<b>Total out</b>	<b>3</b>	<b>333</b>	<b>14</b>	<b>0</b>	<b>350</b>

**Home Visiting**

	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b>Total</b>
Pre-home visits	3	140	8	0	<b>151</b>
Post-home visits	2	112	6	0	<b>120</b>

**Micro-Chipping**

	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b>Total</b>
Branch animals	1	239	10	0	<b>250</b>
Other RSPCA animals	0	0	0	0	<b>0</b>
Public/other owned - clinic	0	2	0	0	<b>2</b>
Public/other owned - other	0	4	0	0	<b>4</b>
<b>Total</b>	<b>1</b>	<b>245</b>	<b>10</b>	<b>0</b>	<b>256</b>

**Neutering**

	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b>Total</b>
Branch animals	2	179	8	0	<b>189</b>
Other RSPCA animals	0	8	0	0	<b>8</b>
Public/other owned - clinic	0	17	0	0	<b>17</b>
Public/other owned - other	2	38	0	0	<b>40</b>
<b>Total</b>	<b>4</b>	<b>242</b>	<b>8</b>	<b>0</b>	<b>254</b>

**CANTERBURY AND DISTRICT BRANCH OF THE  
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FOR THE YEAR ENDED 31ST DECEMBER 2019**

**Welfare Assistance (veterinary care)**

	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b><i>Total</i></b>
Other RSPCA animals (non-Branch)	0	2	0	0	<b>2</b>
Public/other owned - clinic	0	0	0	0	<b>0</b>
Public/other owned - other	1	26	0	0	<b>27</b>
<b>Sub-Total</b>	<b>1</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>29</b>
PTS at owner's insistence	0	0	0	0	0

**Feral Cats**

Feral Cats Neutered and Released	<b>5</b>
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**Length of Stay in Care**

No. of non-Case animals	<i>Dog</i>	<i>Cat</i>	<i>Rabbit</i>	<i>Misc</i>	<b><i>Total</i></b>
0-3 months	0	42	1	7	<b>50</b>
4-6 months	0	3	0	0	<b>3</b>
Over 6 months	0	4	2	0	<b>6</b>
<b>Total</b>	<b>0</b>	<b>49</b>	<b>3</b>	<b>7</b>	<b>59</b>

**Fundraising Initiatives**

In addition to the usual sales activities of the Branch shops across the district, their staff and volunteers also held seasonal tombolas, raffles and attended weekend events/fairs. The Branch also has a fundraising and events group in order to raise awareness of and generate additional income for the animal centre and other charitable activities. These activities raised £4,506.

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

**FINANCIAL REVIEW**

The Branch generated income of £509,837 in 2019 (£526,761 in 2018) and incurred expenses of £552,713 (£553,152 in 2018), giving a deficit before recognised gains and losses on investments of £(42,876) (deficit of £(26,391) in 2018). The income for the year included legacies of £16,934 (£31,520 in 2018). Overall shop income decreased by £19,818 year on year to £336,519 giving a net surplus of £65,367 (£82,079 in 2018).

Despite a good performance from our shop staff against targets set for sales and % Gift Aid, competition is ever fiercer on the High Street from other low-cost retailers and charity shops and we constantly seek to research and embrace new ways of promoting and making sales, such as social media and online sales sites, for the future

CADAC: overall operating costs of £274,148 (£275,130 in 2018) shows a slight reduction from the prior year, despite the increase in the number of animals cared for and rehomed, as a result of a heightened focus on costs. Wages costs for the CADAC were £127,694 (£134,049 in 2018), including the Branch Finance Manager.

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

**Reserves Policy**

It is Branch policy to maintain free reserves (unrestricted funds not held as tangible assets) of the Branch at a level equal to six 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 months.

**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**Restricted Funds**

The Branch had restricted funds of £13,732 during 2019 from a Support Adoption for Pet grant specifically to underpin the work of the branch with community and feral cats in the District.

**Investment Policy**

The approach to investments changed in 2019. Due to the extremely low returns available in the current economic conditions, it was decided by the Trustees to close the investment account at Scottish Widows and deploy the £63,175.18 into operating cash. Once opportunities become more attractive, the Trustees will review the cash position and may elect to deposit any surplus in a new investment.

**FUTURE PLANS**

Our strategic plan for 2020 and beyond is summarised below:-

Mission & Guiding Principles

As per the mission statement of the national RSPCA, the Branch will by lawful means seeks 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 re-home 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 people's and animals' safety.
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 life blood 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 to self-financing for our animal welfare activities through our own commercial activities.

These strategies will be constantly monitored and amended as appropriate but will be reviewed at least annually in January.



**CANTERBURY AND DISTRICT BRANCH OF THE**  
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**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**Cat Friendly Homing Update**

Following on from a successful pilot project undertaken in conjunction with International Cat Care we are delighted to say we will be continuing with the project, which enables us to look at alternative ways of rehabilitating and rehoming cats with different backgrounds and therefore very different homing needs. Since undertaking this scheme, we have seen a significant reduction in the average length of stay for cats at the rehoming centre before a successful outcome is found and an increase in the number of foster homes offered. This work is now being supported by an additional grant from Support Adoption for Pets enabling us to find non-domestic outcomes for up to 60 community and feral cats in the district and share our good practice and new ways of working with fellow animal welfare organisations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number:** 210743

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

**Trustees:** Kate Alberry  
Keith Aldis (Interim Chair)  
Natalie Archer (Chair – until February 2020)  
Alex Enachioaie  
Kate Flaherty (Treasurer)  
Gemma Friend  
Debbie Hawkes  
Steve Jones  
Barrie Seton-Thomas  
Angela Weaving (Secretary)  
Anca Mamaische (resigned 16 November 2019 )  
Jonathan Mansfield (resigned 31 November 2019)  
Gordon Russell (resigned 31 January 2020)  
Peter Little (resigned 21 July 2019)  
Deborah Condor (resigned 21 June 2019)

**Senior Staff:** Tara Luxford (Animal Welfare Leader)  
Denise Johnson-Rogers (Area Retail Manager)  
Phil Browning (Finance Manager - part time)

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

The Board of Trustees approved this report on 6th October 2020 and is signed on its behalf by:-



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

*Kate Flaherty*

.....  
Kate Flaherty (Treasurer) - 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 the CANTERBURY AND DISTRICT BRANCH OF THE RSPCA (the Trust) for the year ended 31st December 2019.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

HELEN P LUCAS FCA  
ICAEW  
Spain Brothers & Co  
Chartered Accountants  
Westgate House  
87 St Dunstan's 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 2019**

	Not es	Unrestricted funds £	Restricted funds £	Total 2019 funds £	Total 2018 funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	127,307	13,732	141,039	147,217
<b>Charitable activities</b>					
General	5	23,326	-	23,326	18,373
Other trading activities	3	345,289	-	345,289	361,074
Investment income	4	183	-	183	97
<b>Total</b>		<b>496,105</b>	<b>13,732</b>	<b>509,837</b>	<b>526,761</b>
<b>EXPENDITURE ON</b>					
Raising funds		278,565	-	278,565	278,022
<b>Charitable activities</b>					
General	6	255,459	-	255,459	245,526
Other		18,689	-	18,689	29,604
<b>Total</b>		<b>552,713</b>	<b>-</b>	<b>552,713</b>	<b>553,152</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(56,608)</b>	<b>13,732</b>	<b>(42,876)</b>	<b>(26,391)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,372,095</b>	<b>-</b>	<b>1,372,095</b>	<b>1,398,486</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,315,487</u></b>	<b><u>13,732</u></b>	<b><u>1,329,219</u></b>	<b><u>1,372,095</u></b>

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**BALANCE SHEET  
AT 31ST DECEMBER 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	11	<b>1,048,295</b>	1,066,135
<b>CURRENT ASSETS</b>			
Stocks	12	<b>9,545</b>	9,383
Debtors	13	<b>15,797</b>	17,875
Prepayments and accrued income		<b>16,105</b>	6,056
Cash at bank		<b>253,975</b>	288,002
		<b>295,422</b>	321,316
<b>CREDITORS</b>			
Amounts falling due within one year	14	<b>(14,498)</b>	(15,356)
<b>NET CURRENT ASSETS</b>		<b>280,924</b>	305,960
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,329,219</b>	1,372,095
<b>NET ASSETS</b>		<b>1,329,219</b>	1,372,095
<b>FUNDS</b>	17		
Unrestricted funds		<b>1,315,487</b>	1,372,095
Restricted funds		<b>13,732</b>	-
<b>TOTAL FUNDS</b>		<b>1,329,219</b>	1,372,095

The financial statements were approved by the Board of Trustees on 6<sup>th</sup> October 2020. and were signed on its behalf by:



.....  
K Aldis -Trustee

*Kate Flaherty*

.....  
Ms K Flaherty -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 2019**

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	Notes	2019 £	2018 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>(23,580)</u>	<u>10,875</u>
<b>Net cash provided by (used in) operating activities</b>		<u>(23,580)</u>	<u>10,875</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(10,780)	(2,880)
Sale of tangible fixed assets		150	-
Interest received		<u>183</u>	<u>97</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(10,447)</u>	<u>(2,783)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(34,027)</u>	8,092
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>288,002</u>	<u>279,910</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>253,975</u>	<u>288,002</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 2019**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2019</b>	2018
	<b>£</b>	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(42,876)</b>	(26,391)
<b>Adjustments for:</b>		
Depreciation charges	27,797	27,707
Loss on disposal of fixed assets	673	282
Interest received	(183)	(97)
Increase in stocks	(162)	(1,715)
(Increase)/decrease in debtors	(7,971)	24,444
Decrease in creditors	<u>(858)</u>	<u>(13,355)</u>
<b>Net cash provided by (used in) operating activities</b>	<b><u>(23,580)</u></b>	<b><u>10,875</u></b>

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

	<b>At 1/1/19</b>	<b>Cash flow</b>	<b>At 31/12/19</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	288,002	(34,027)	253,975
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b><u>288,002</u></b>	<b><u>(34,027)</u></b>	<b><u>253,975</u></b>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

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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.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**1. ACCOUNTING POLICIES - continued**

**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 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.

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.

**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.



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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**1. ACCOUNTING POLICIES - continued**

**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.

**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>2019</b>	2018
	<b>£</b>	£
Contributions from RSPCA Inspector	<b>80,217</b>	82,022
Donations, collections and other voluntary income	<b>17,149</b>	18,315
Gift aid	<b>13,007</b>	15,360
Legacies and bequests	<b>16,934</b>	31,520
Grants	<b><u>13,732</u></b>	<u>-</u>
	<b><u>141,039</u></b>	<u>147,217</u>

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

Grants received, included in the above, are as follows:

	<b>2019</b>	2018
	<b>£</b>	£
Other grants	<b><u>13,732</u></b>	<u>-</u>

The grant received was from Support Adoption for Pets.

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**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

**3. OTHER TRADING ACTIVITIES**

	<b>2019</b>	2018
	<b>£</b>	£
Fundraising events	<b>4,506</b>	1,831
Shop income	<b>336,519</b>	356,337
CADC shop	<b>4,264</b>	2,906
	<b><u>345,289</u></b>	<u>361,074</u>

**4. INVESTMENT INCOME**

	<b>2019</b>	2018
	<b>£</b>	£
Deposit account interest	<b><u>183</u></b>	<u>97</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2019</b>	2018
	<b>£</b>	£
Subscriptions	<b>40</b>	118
Re-homing and treatment income	<b><u>23,286</u></b>	<u>18,255</u>
	<b><u>23,326</u></b>	<u>18,373</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

**6. CHARITABLE ACTIVITIES COSTS**

<b>Charitable expenditure</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Animal home costs	<b>233,873</b>	208,552
Establishment costs	<b>19,630</b>	27,391
Support costs	<b>17,029</b>	25,998
Governance costs	<b>3,616</b>	13,189
	<u><b>274,148</b></u>	<u>275,130</u>

Analysis of total resources expended

	<b>Staff costs</b>	<b>Other costs</b>	<b>Depreciation</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost of generating funds</b>					
- Shop costs	133,334	138,178	-	<b>271,152</b>	274,258
- Fundraising costs	-	992	-	<b>992</b>	963
- Purchases of goods	-	6,061	-	<b>6,061</b>	2,801
	<u>133,334</u>	<u>145,231</u>	<u>-</u>	<u><b>278,565</b></u>	<u>278,022</u>
<b>Charitable activities</b>					
-see above	<u>127,694</u>	<u>117,984</u>	<u>28,470</u>	<u><b>274,148</b></u>	<u>275,130</u>
	<u>259,330</u>	<u>267,339</u>	<u>27,985</u>	<u><b>552,713</b></u>	<u>553,152</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2019 nor for the year ended 31st December 2018.

**Trustees' expenses**

3 trustees received payments totalling £1,982 (2018 - £521) during the year ended 31st December 2018, for reimbursements of administrative expenses paid.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

**8. STAFF COSTS**

**Staff costs**

	<b>2019</b>	2018
	£	£
Wages and salaries	<b>250,597</b>	249,713
Social security costs	<b>7,894</b>	7,899
Pension costs	<b>2,537</b>	1,732
	<b>261,028</b>	259,344

**Employee information**

	<b>2019</b>	2018
	No	No
The average no. of persons employed during the year was:	<b>21</b>	22

No employee earned remuneration above £60,000 per annum (2018 :none).

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

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<b>147,217</b>	-	147,217
<b>Charitable activities</b>			
General	<b>18,373</b>	-	18,373
Other trading activities	<b>361,074</b>	-	361,074
Investment income	<b>97</b>	-	97
	<b>526,761</b>	-	526,761
<b>Total</b>			
<b>EXPENDITURE ON</b>			
Raising funds	<b>278,022</b>	-	278,022
<b>Charitable activities</b>			
General	<b>245,526</b>	-	245,526
Other	<b>29,604</b>	-	29,604
	<b>553,152</b>	-	553,152
<b>Total</b>			
<b>NET INCOME/(EXPENDITURE)</b>	<b>(26,391)</b>	-	(26,391)

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted funds £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>1,398,486</b>	-	1,398,486
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>1,372,095</u></b>	<b><u>-</u></b>	<b><u>1,372,095</u></b>

**10. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £550 (2018 £550) and other services of £2,142 (2017 £1,814).

**11. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>				
At 1st January 2019	1,215,715	23,668	20,084	1,259,467
Additions	3,200	3,380	4,200	10,780
Disposals	-	-	(6,885)	(6,885)
At 31st December 2019	<u>1,218,915</u>	<u>27,048</u>	<u>17,399</u>	<u>1,263,362</u>
<b>DEPRECIATION</b>				
At 1st January 2019	164,778	14,726	13,828	193,332
Charge for year	24,383	1,459	1,955	27,797
Eliminated on disposal	-	-	(6,062)	(6,062)
At 31st December 2019	<u>189,161</u>	<u>16,185</u>	<u>9,721</u>	<u>215,067</u>
<b>NET BOOK VALUE</b>				
At 31st December 2019	<u>1,029,754</u>	<u>10,863</u>	<u>7,678</u>	<u>1,048,295</u>
At 31st December 2018	<u>1,050,937</u>	<u>8,942</u>	<u>6,256</u>	<u>1,066,135</u>

**12. STOCKS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Stocks	<u>9,545</u>	<u>9,383</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

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

	2019	2018
	£	£
Other debtors	<u>15,797</u>	<u>17,875</u>

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

	2019	2018
	£	£
Taxation and social security	2,893	2,191
Other creditors	<u>11,605</u>	<u>13,165</u>
	<u>14,498</u>	<u>15,356</u>

**15. LEASING AGREEMENTS**

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

	2019	2018
	£	£
Within one year	54,561	41,526
Between one and five years	137,144	44,695
In more than five years	<u>27,000</u>	-
	<u>218,705</u>	<u>86,221</u>

The total amount of operating lease payments recognised as an expense in the year was £97,790 (2018 £110,980).

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

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Fixed assets	1,048,295	-	1,048,295	1,066,135
Current assets	281,690	13,732	295,422	321,316
Current liabilities	<u>(14,498)</u>	-	<u>(14,498)</u>	<u>(15,356)</u>
	<u>1,315,487</u>	<u>13,732</u>	<u>1,329,219</u>	<u>1,372,095</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

**17. MOVEMENT IN FUNDS**

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
<b>Unrestricted funds</b>				
General fund	318,893	67,083	(101,639)	284,337
Designated Fund - CADAC building fund	<u>1,053,202</u>	<u>(123,691)</u>	<u>101,639</u>	<u>1,031,150</u>
	1,372,095	(56,608)	-	1,315,487
<b>Restricted funds</b>				
Grant Support Adoption for Pets	-	13,732	-	13,732
	<u>1,372,095</u>	<u>(42,876)</u>	<u>-</u>	<u>1,329,219</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	355,621	(288,538)	67,083
Designated Fund - CADAC building fund	<u>140,484</u>	<u>(264,175)</u>	<u>(123,691)</u>
	496,105	(552,713)	(56,608)
<b>Restricted funds</b>			
Grant Support Adoption for Pets	13,732	-	13,732
	<u>509,837</u>	<u>(552,713)</u>	<u>(42,876)</u>

**Comparatives for movement in funds**

	At 1/1/18 £	Net movement in funds £	Transfers between funds £	At 31/12/18 £
<b>Unrestricted Funds</b>				
General fund	322,778	72,939	(76,824)	318,893
Designated Fund - CADAC building fund	<u>1,075,708</u>	<u>(99,330)</u>	<u>76,824</u>	<u>1,053,202</u>
	1,398,486	(26,391)	-	1,372,095
	<u>1,398,486</u>	<u>(26,391)</u>	<u>-</u>	<u>1,372,095</u>

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2019**

**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	375,422	(302,483)	72,939
Designated Fund - CADAC building fund	<u>151,339</u>	<u>(250,669)</u>	<u>(99,330)</u>
	526,761	(553,152)	(26,391)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>526,761</u>	<u>(553,152)</u>	<u>(26,391)</u>

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

	At 1/1/18 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
<b>Unrestricted funds</b>				
General fund	322,778	140,022	(178,463)	284,337
Designated Fund - CADAC building fund	1,075,708	(223,021)	178,463	1,031,150
<b>Restricted funds</b>				
Grant Support Adoption for Pets	-	<u>13,732</u>	-	<u>13,732</u>
<b>TOTAL FUNDS</b>	<u>1,398,486</u>	<u>(69,267)</u>	-	<u>1,329,219</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	731,043	(591,021)	140,022
Designated Fund - CADAC building fund	291,823	(514,844)	(223,021)
	-----	-----	-----
	1,022,866	(1,105,865)	(82,999)
<b>Restricted funds</b>			
Grant Support Adoption for Pets	<u>13,732</u>	-	<u>13,732</u>
<b>TOTAL FUNDS</b>	<u>1,036,598</u>	<u>(1,105,865)</u>	<u>(69,267)</u>



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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31ST DECEMBER 2019**

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**17. MOVEMENT IN FUNDS - continued**

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

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

**18. PENSION COMMITMENTS**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £2,537 (2018 - £1,732).

The amount payable at the year end, was £483 (2018 - £342).

**19. CAPITAL COMMITMENTS**

	<b>2019</b>	2018
	<b>£</b>	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

**20. RELATED PARTY DISCLOSURES**

The charity received £80,217 (2018 £80,997) from the national RSPCA door to door share.

**21. VOLUNTARY HELP**

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

**22. GOING CONCERN**

The trustees anticipate that the charity's operations will be impacted by the Covid-19 pandemic due to the resulting economic downturn, but are taking all possible steps to safeguard staff in accordance with government guidelines, and to alleviate the impact on the charity's operations as far as possible, including taking advantage of government support where available.

For the company's 31 December 2019 consolidated financial statements, the Coronavirus outbreak and the related impacts are considered non-adjusting events. Consequently, there is no impact on the recognition and measurement of assets and liabilities. Due to the uncertainty of the outcome of the current events, the trustees cannot reasonably estimate the impact these events will have on the charity's financial position, results of operations or cash flows in the future.

**CANTERBURY AND DISTRICT BRANCH OF THE  
RSPCA**

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

---

	2019	2018
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions from RSPCA Inspector	80,217	82,022
Donations, collections and other voluntary income	17,149	18,315
Gift aid	13,007	15,360
Legacies and bequests	16,934	31,520
Grants	<u>13,732</u>	<u>-</u>
	141,039	147,217
<b>Other trading activities</b>		
Fundraising events	4,506	1,831
Shop income	336,519	356,337
CADC shop	<u>4,264</u>	<u>2,906</u>
	345,289	361,074
<b>Investment income</b>		
Deposit account interest	183	97
<b>Charitable activities</b>		
Subscriptions	40	118
Re-homing and treatment income	<u>23,286</u>	<u>18,255</u>
	<u>23,326</u>	<u>18,373</u>
<b>Total incoming resources</b>	<b>509,837</b>	<b>526,761</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	992	963
<b>Other trading activities</b>		
Purchases of goods for resale	6,061	2,801
Shop wages	133,334	123,775
Other shop expenses	<u>138,178</u>	<u>150,483</u>
	277,573	277,059
<b>Charitable activities</b>		
Veterinary fees and drugs	55,586	46,826
CADAC and coordinator wages	127,694	134,049
Other CADAC operating costs	43,709	36,662
Carried forward	<u>226,989</u>	<u>217,537</u>

This page does not form part of the statutory financial statements

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

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

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	2019	2018
	£	£
<b>Charitable activities</b>		
Brought forward	226,989	217,537
Freehold property	24,378	24,312
Fixtures and fittings	1,464	1,314
Motor vehicles	1,955	2,081
Loss on sale of tangible fixed assets	<u>673</u>	<u>282</u>
	255,459	245,526
<b>Other</b>		
Postage, printing, stationery and advertising	3,140	3,323
Motor expenses	7,883	6,203
Sundries	62	2,320
Bank and credit card charges	3,988	4,569
Accountancy	2,692	2,569
Legal fees and subscriptions	924	941
Consultancy fees	<u>-</u>	<u>9,679</u>
	<u>18,689</u>	<u>29,604</u>
<b>Total resources expended</b>	552,713	553,152
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(42,876)</u>	<u>(26,391)</u>

This page does not form part of the statutory financial statements