

REGISTERED CHARITY NUMBER: 210743

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

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

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

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

Governance & Management

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

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

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

Public Benefit Statement

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

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

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

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

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

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

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

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

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

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

ACHIEVEMENTS & PERFORMANCE

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

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

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

IN Entry Route

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

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

OUT

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

Home Visiting

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

Micro- Chipping

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

Neutering

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

Welfare Assistance (veterinary care)

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

Feral Cats

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

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

Length of Stay in Care

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

Fundraising Initiatives

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

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

FINANCIAL REVIEW

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

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

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

Coronavirus Job Retention Scheme £52,577

The RSPCA grants are recognised as Related Party Transactions.

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

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

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

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

Reserves Policy

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

Restricted Funds

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

Investment Policy

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

FUTURE PLANS

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

Mission & Guiding Principles

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

Vision

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

Values

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

Core Strategies

Our core strategies are...

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 210743

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

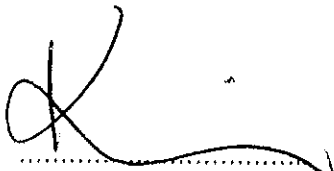
Trustees: Keith Aldis (Chair)
Natalie Archer (Chair – until February 2020. Resigned Feb 2021)
Kate Flaherty (Treasurer until Mar 2021)
Steve Jones
Angela Weaving (Secretary)
Alex Lawson
Paul Bragan Turner
Natalie Schena (Acting Treasurer from Mar 2021)
Kate Alberry (Resigned Aug 2020)
Alex Enachioaie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

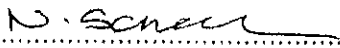
Senior Staff: Sarah Merrington (Branch Director - appointed Oct 2020)
Natalie Archer (part-time Funding & Special Projects
Mgr -appointed Mar 2021)
Phil Browning (part-time Finance Mgr)
Tara Luxford (Animal Welfare Leader)
Denise Johnson-Rogers (Area Retail Mgr - role terminated Feb 2021)

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

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

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


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


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

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

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

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

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Date:

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

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

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA**

**BALANCE SHEET
31ST DECEMBER 2020**

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

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

.....
K Aldis - Trustee

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

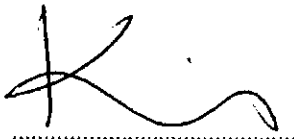
The notes form part of these financial statements


**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA**

**BALANCE SHEET
31ST DECEMBER 2020**

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

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


.....
K Aldis - Trustee


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

The notes form part of these financial statements

**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA**

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

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

The notes form part of these financial statements

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

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

	2020	2019
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	85,113	(42,876)
Adjustments for:		
Depreciation charges	28,003	27,797
Loss on disposal of fixed assets	-	673
Interest received	(22)	(183)
Decrease/(increase) in stocks	2,047	(162)
Decrease/(increase) in debtors	10,838	(7,971)
Increase/(decrease) in creditors	<u>3,094</u>	<u>(858)</u>
Net cash provided by/(used in) operations	<u>129,073</u>	<u>(23,580)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20	Cash flow	At 31/12/20
	£	£	£
Net cash			
Cash at bank	<u>253,975</u>	<u>128,645</u>	<u>382,620</u>
	<u>253,975</u>	<u>128,645</u>	<u>382,620</u>
Total	<u>253,975</u>	<u>128,645</u>	<u>382,620</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has evolved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

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

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Income

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

Government grants

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

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

Revenue-based grant:

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

Expenditure

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

Tangible fixed assets

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

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Debtors and creditors receivable/ payable within one year

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

Pensions

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

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Contributions from RSPCA Inspector	75,519	80,217
Donations, collections and other voluntary income	22,538	17,149
Gift aid	5,746	13,007
Legacies and bequests	11,619	16,934
Grants	<u>268,490</u>	<u>13,732</u>
	<u>383,912</u>	<u>141,039</u>

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

The grants received were as follows:

	2020	2019
	£	£
Swale Council	20,000	-
Support Adoption for Pets	4,000	13,732
RSPCA Branch Emergency Fund	60,000	-
Canterbury City Council	55,000	-
RSPCA Regional Board	50,000	-
RSPCA Neutering Grant	911	-
Dover District Council	20,000	-
Corona Virus Job Retention Scheme	52,577	-
Dover and Canterbury Council Closure Grants	<u>6,002</u>	<u>-</u>
	<u>£268,490</u>	<u>£13,732</u>

**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

3. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Fundraising events	543	4,506
Shop income	135,322	336,519
CADC shop	379	4,264
	<u>136,244</u>	<u>345,289</u>

4. INVESTMENT INCOME

	2020 £	2019 £
Deposit account interest	22	183

5. INCOME FROM CHARITABLE ACTIVITIES

	2020 £	2019 £
Subscriptions	538	40
Re-homing and treatment income	41,850	23,286
	<u>42,388</u>	<u>23,326</u>

6. CHARITABLE ACTIVITIES COSTS

Charitable expenditure	2020 £	2019 £
Animal home costs	156,594	233,873
Establishment costs	27,971	19,630
Support costs	14,319	17,029
Governance costs	6,196	3,616
	<u>205,080</u>	<u>274,148</u>

Analysis of total resources expended

	Staff costs £	Other costs £	Depreciation £	2020 £	2019 £
Cost of generating funds					
- Shop costs	164,554	105,100	-	269,654	271,512
- Fundraising costs	-	220	-	220	992
- Purchases of goods	-	2,499	-	2,499	6,061
	<u>164,554</u>	<u>107,819</u>	<u>-</u>	<u>272,373</u>	<u>278,565</u>
Charitable activities					
-see above	87,335	89,742	28,003	205,080	274,148
	<u>251,889</u>	<u>197,561</u>	<u>28,003</u>	<u>477,453</u>	<u>552,713</u>

**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

5 trustees received payments totalling £1,490 (2019 - £1,982) during the year ended 31st December 2020, for reimbursements of administrative expenses paid.

8. STAFF COSTS

Staff costs

	2020 £	2019 £
Wages and salaries	228,228	250,597
Social security costs	8,634	7,894
Pension costs	3,013	2,537
Redundancy costs	12,014	-
	<u>251,889</u>	<u>261,028</u>

Employee information

	2020 No	2019 No
The average no. of persons employed during the year was:	<u>16</u>	<u>21</u>

No employee earned remuneration above £60,000 per annum (2019 :none).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,307	13,732	141,039
Charitable activities			
General	23,326	-	23,326
Other trading activities	345,289	-	345,289
Investment income	183	-	183
Total	496,105	13,732	509,837
EXPENDITURE ON			
Raising funds	278,565	-	278,565

**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
General	255,459	-	255,459
Other	<u>18,689</u>	-	<u>18,689</u>
Total	<u>552,713</u>	-	<u>552,713</u>
NET INCOME/(EXPENDITURE)	(56,608)	13,732	(42,876)

RECONCILIATION OF FUNDS

Total funds brought forward	1,372,095	-	1,372,095
TOTAL FUNDS CARRIED FORWARD	<u>1,315,487</u>	<u>13,732</u>	<u>1,329,219</u>

10. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £578 (2019 £550) and other services of £2,463 (2019 £2,142).

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2020	1,218,915	27,048	17,399	1,263,362
Additions	-	450	-	450
At 31st December 2020	<u>1,218,915</u>	<u>27,498</u>	<u>17,399</u>	<u>1,263,812</u>
DEPRECIATION				
At 1st January 2020	189,161	16,185	9,721	215,067
Charge for year	<u>24,378</u>	<u>1,706</u>	<u>1,919</u>	<u>28,003</u>
At 31st December 2020	<u>213,539</u>	<u>17,891</u>	<u>11,640</u>	<u>243,070</u>
NET BOOK VALUE				
At 31st December 2020	<u>1,005,376</u>	<u>9,607</u>	<u>5,759</u>	<u>1,020,742</u>
At 31st December 2019	<u>1,029,754</u>	<u>10,863</u>	<u>7,678</u>	<u>1,048,295</u>

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

12. STOCKS		2020	2019
		£	£
Stocks		<u>7,498</u>	<u>9,545</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2020	2019
		£	£
Other debtors		2,638	9,238
VAT		<u>4,169</u>	<u>6,559</u>
		<u>6,807</u>	<u>15,797</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2020	2019
		£	£
Taxation and social security		2,372	2,893
Other creditors		<u>15,220</u>	<u>11,605</u>
		<u>17,592</u>	<u>14,498</u>
15. LEASING AGREEMENTS			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		2020	2019
		£	£
Within one year		34,717	54,561
Between one and five years		31,020	137,144
In more than five years		<u>24,000</u>	<u>27,000</u>
		<u>89,737</u>	<u>218,705</u>

The total amount of operating lease payments recognised as an expense in the year was £84,972 (2019 £97,790).

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Fixed assets	1,020,742	-	1,020,742	1,048,295
Current assets	408,757	2,425	411,182	295,422
Current liabilities	<u>(17,592)</u>	-	<u>(17,592)</u>	<u>(14,498)</u>
	<u>1,411,907</u>	<u>2,425</u>	<u>1,414,332</u>	<u>1,329,219</u>

**CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**

17. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
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
Restricted funds				
Grant Support Adoption for Pets	-	13,732	-	13,732
	<u>1,372,095</u>	<u>(42,876)</u>	<u>-</u>	<u>1,329,219</u>

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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)
Restricted funds			
Grant Support Adoption for Pets	13,732	-	13,732
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>509,837</u>	<u>(552,713)</u>	<u>(42,876)</u>

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	318,893	180,625	180,043	679,561
Designated Fund - CADAC building fund	<u>1,053,202</u>	<u>(140,813)</u>	<u>(180,043)</u>	<u>732,346</u>
	1,372,095	39,812	-	1,411,907
Restricted funds				
Grant Support Adoption for Pets	-	2,425	-	2,425
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,372,095</u>	<u>42,237</u>	<u>-</u>	<u>1,414,332</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	778,010	(597,385)	180,625
Designated Fund - CADAC building fund	<u>280,661</u>	<u>(421,474)</u>	<u>(140,813)</u>
	1,058,671	(1,018,859)	39,812
Restricted funds			
Grant Support Adoption for Pets	13,732	(11,307)	2,425
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,072,403</u>	<u>(1,030,166)</u>	<u>42,237</u>

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

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

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

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £3,013 (2019 - £2,537).

The amount payable at the year end, was £688 (2019 - £483).

19. CAPITAL COMMITMENTS

	2020	2019
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

20. RELATED PARTY DISCLOSURES

The charity received £75,519 (2019 £80,217) from the national RSPCA door to door share. It also received a further £110,911 in grants from RSPCA HQ.

21. POST BALANCE SHEET EVENTS AND GOING CONCERN

For the Charity's 31st December 2020 financial statements, whilst the Coronavirus outbreak and the related impacts are considered adjusting events, there has been no impact on the recognition and measurement of assets and liabilities.

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

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

CANTERBURY AND DISTRICT BRANCH OF THE
RSPCA
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

22. VOLUNTARY HELP

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

