REGISTERED CHARITY NUMBER: 210743

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

FOR

CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

Spain Brothers & Co
Chartered Accountants
Westgate House
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Kent
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CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 24
Detailed Statement of Financial Activities	25 to 26

CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of the Royal Society for the Protection of Animals (RSPCA) Canterbury & District Branch (the Branch) present their Annual Report and the financial statements of the charity for the year ending 31st December 2025.

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

OBJECTIVES AND ACTIVITIES

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

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

Public Benefit Statement

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

- Support local Inspectors by taking in mistreated or abandoned animals, including pets whose owners have suffered ill health, financial difficulties, or have passed away as well as those who require care whilst their owners are being prosecuted.

- Raising awareness of and providing free education, information and advice on animal care, benefiting the public by promoting compassionate human sentiments towards animals via social media, telephone, information leaflets and face-to-face at regular events and workshops both at CADAC branch and externally.

- Providing subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Provision is met through an assessment procedure using a clearly defined policy for owners who are eligible.

- Offering subsidised neutering and microchipping services to animal carers. This helps to control pet populations and promotes responsible pet ownership.

- There is a full-time Animal Welfare Officer (AWO) in place to cover the entire Branch area; this role has enabled us to provide pet food banks in Sheerness, Herne Bay and Canterbury, the AWO also has been managing the trap, neutering, and return of large cat colonies and helping members of the public.

- Offering volunteering opportunities and work experience through alliances with schools, colleges and employment organisations as part of a development programme and stepping stones towards employment and vocational development. Volunteering experiences have provided the background for several people who have gained employment elsewhere from this route.

- Supporting and encouraging ongoing training programmes for all staff, volunteers and Trustees to improve knowledge, experience and confidence in their work.

- 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.

ACHIEVEMENTS AND PERFORMANCE

CADAC is licensed to care for cats, kittens, guinea pigs and other small mammals. In 2025 we saw record breaking rehoming of animals in our care, seeing the branch rehome 593 animals in total, compared to 444 in 2024 and 323 in 2023.

In 2025, feral and unsocialised cats or cats who needed more space for rehabilitation were able to benefit from our purpose built large pens with extended spaces whilst we found them suitable permanent adoptions.

We were kindly supported by funding support from RSPCA Surrey East Branch and a refurbishment grant from the RSPCA South East Regional Board, able to upgrade our mothballed "small animal" facilities to ensure they would be safe, appropriate accommodation that complied with licensing regulations. We were able to install air conditioning to better regulate the temperature conditions in the building and redeveloped a space to be able to rescue the smallest animals such as mice and hamsters.

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

We were able to neuter over 300 animals in the community, provide 150 microchips, hundreds of pet food bank parcels and support with over multiple welfare assistance cases ranging in severity.

In 2025 - we increased our charity shops - opening a new shop in Folkestone and a new shop in Canterbury. Both shops are working hard to raise the funds needed to maintain the animal centre function. Folkestone operates in a collaborative profit sharing arrangement with RSPCA Folkestone.

Happy Rehomed: Laska

Laska, the tuxedo cat, came into our care, after his owners signed him over, with a significant skin condition that had worsened. After extensive testing, it was finally determined that Laska had a very nasty case of ringworm. He coped incredibly well with medicated baths abd a comprehensive treatment plan - which took some time to work and for his skin to heal. 313 days after he entered our care, Laska, with all his beautiful ring worm free fur grown back- was adopted and is now living happily with one of our volunteer team who couldn't resist him!

Happy Rehomed: Ethel

Ethel came into our care after inspectors managed to gain entry to a property where the owner had passed away. Ethel, a geriatric, 19 year old cat, was found inside the empty home, dehydrated, thin and weak but very pleased to have been rescued. After a full veterinary check, fluids and a rehydration plan - it seemed Ethel was relatively spritely for an old lady and had survived over two weeks in the home alone. Ethel recovered really well, steadily gained weight, demonstrated her sassy personality and won over her new owner who took her home six weeks later. She now rules the roost and the sofa!

FINANCIAL REVIEW

Reserves policy

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

Restricted Funds

The Branch had restricted funds of £125,523 at the end of 2025, the bulk of which is the balance of the funds transferred from the Sheppey Branch at point of merger

Investment Policy

The CAF Gold Account holds £205,256 and is being held for future projects. Although given the current economic climate the Branch may have to call upon those funds for general use so that the Branch can continue to function and carry out its core charitable objectives.

The Branch generated income of £741,975 in 2025 (£987,070 in 2024) and incurred expenses of £1,003,888 (£852,760 in 2024), giving a deficit before recognised gains and losses on investments of £261,913 (surplus of £134,310 in 2024). The income for the year included legacies of £11,785 (£347,731 in 2024) and a number of grants which are listed below.

Expenditure in 2025 was higher than in 2024 due to the increased number of cats taken and rehomed during the year, with veterinary and staff costs being higher than in the previous year as a direct result.The branch also opened 2 new shops during the year, so incurred the set up costs and the ongoing increase in overheads as a result. There was also some increased expenditure on maintenance using restricted grant income received.

The Branch received a number of grants and donations during 2025 from several sources, totalling £103,132 (£56,819 in 2024), some of which are restricted:

RSPCA South East Regional Board (SERB)	£10,000	Restricted (neutering)
RSPCA SERB	£14,095	Restricted (Hop House repairs)
RSPCA Surrey East	£50,000	Restricted (Hop House staffing)
Helen Sladden & Jackie Cormack	£1,400	Restricted (New accommodation for Donner)
Dover District Council	£1,250	Restricted (Dover pop up clinics)
RSPCA National	£1,800	Restricted (pet food grant)
RSPCA National	£650	Restricted (One Fun Day)
RSPCA National	£21,000	Restricted (Branch Re-branding)
RSPCA National	£2,937	Restricted (high vet bills)
	£103,132	

The RSPCA grants are recognised as Related Party Transactions.

Overall shop income increased year on year, rising from £293,230 in 2024 to £318,931 in 2025. This included two new shops in Canterbury and Folkestone, which opened in June & November respectively.The Herne Bay shop continues to do well and was the highest performing shop during the year.

CADAC: overall operating costs of £497,607 (£515,850 in 2024), with wages costs for CADAC being £179,800 (£151,078 in 2024). Increased wages costs result from higher activity levels in intake and rehoming, plus the effect of wage inflation. Costs were lower this year mainly due to less maintenance work being carried out.

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

FUTURE PLANS

Our strategic plan for 2026 and beyond is focussing on how we become financially sustainable for the long term so we can be here for the animals who need us.

Mission & Guiding Principles

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

Vision

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

Values

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

Core Strategies

Our core strategies are…....

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

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

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

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

Governance & Management

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

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

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

The trustees are selected with their specialist knowledge in mind to support the branch in its affairs. Trustee selection processes over recent years have benefited the branch with their finance, retail, HR, fundraising, legal and health and safety expertise from their primary roles.

In 2025 the day-to-day running of the Canterbury and District Branch including the animal centre (CADAC) was delegated to the Senior Management Team consisting of the full-time Branch Manager and part-time Finance Manager.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:	210743
Principal Address:	Canterbury and District Animal Centre Haseden Farm Hersden, Canterbury Island Road Kent CT3 4JD
Trustees:	Amanda Wetz (Chair) Vanessa Sparkes (Treasurer) Gemma Coleman (Secretary) Keith Aldis Paul Neal Rebecca Jones (Resigned 27 October 2025) Charlotte Heap Jim Senior Emily Robinson (Joined 25 June 2025) Andrew Heap (Joined 25 June 2025) Justin Rigden (Joined 08 October 2025)
Senior Staff:	Natalie Archer (Branch Manager) Debbie Godden (Part-Time Finance Manager) Joined 26 March 2025 Phil Browning (Part-Time Finance Manager) Left 30 April 2025 Tara Luxford (Animal Welfare Manager) - Employment Ended 16 February 2025
Independent Examiner:	Paul A Flood BFP. FCA. Spain Brothers & Co. Chartered Accountants Westgate House 87 St. Dunstans Street Canterbury Kent CT2 8AE

Approved by order of the board of trustees on 09/06/2026 and signed on its behalf by:



.....
Mrs A Wetz - 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 2025.

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

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

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

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

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

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

Paul A Flood BFP.FCA.
The Institute of Chartered Accountants in England and Wales

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

Date: .....

CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**121,930**	**103,132**	**225,062**	515,673
Charitable activities	5				
General		**192,072**	**-**	**192,072**	174,216
Other trading activities	3	**320,720**	**-**	**320,720**	296,131
Investment income	4	**4,121**	**-**	**4,121**	1,050
Total		**638,843**	**103,132**	**741,975**	987,070
EXPENDITURE ON					
Raising funds		**263,346**	**1,117**	**264,463**	190,932
Charitable activities	6				
General		**611,375**	**86,479**	**697,854**	621,584
Other		**39,186**	**2,385**	**41,571**	40,244
Total		**913,907**	**89,981**	**1,003,888**	852,760
NET INCOME/(EXPENDITURE)		**(275,064)**	**13,151**	**(261,913)**	134,310
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,571,224**	**112,372**	**1,683,596**	1,549,286
TOTAL FUNDS CARRIED FORWARD		**1,296,160**	**125,523**	**1,421,683**	1,683,596

The notes form part of these financial statements

CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

BALANCE SHEET
31ST DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	**908,811**	919,953
CURRENT ASSETS			
Stocks	12	**4,087**	3,378
Debtors	13	**32,705**	51,878
Prepayments and accrued income		**26,540**	6,730
Cash at bank		**523,504**	808,522
		586,836	870,508
CREDITORS			
Amounts falling due within one year	14	**(73,964)**	(106,865)
NET CURRENT ASSETS		**512,872**	763,643
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,421,683**	1,683,596
NET ASSETS		**1,421,683**	1,683,596
FUNDS	17		
Unrestricted funds		**1,296,160**	1,571,224
Restricted funds		**125,523**	112,372
TOTAL FUNDS		**1,421,683**	1,683,596

The financial statements were approved by the Board of Trustees and authorised for issue on .....09/06/2026..... and were signed on its behalf by:

Paul Neal

.....
P Neal - Trustee

.....
A Wetz - 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 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**(272,279)**	206,873
Net cash (used in)/provided by operating activities		**(272,279)**	206,873
Cash flows from investing activities			
Purchase of tangible fixed assets		**(16,860)**	(150)
Interest received		**4,121**	1,050
Net cash (used in)/provided by investing activities		**(12,739)**	900
Change in cash and cash equivalents in the reporting period		**(285,018)**	207,773
Cash and cash equivalents at the beginning of the reporting period		**808,522**	600,749
Cash and cash equivalents at the end of the reporting period		**523,504**	808,522

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025

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

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(261,913)**	134,310
Adjustments for:		
Depreciation charges	**28,002**	28,253
Interest received	**(4,121)**	(1,050)
Increase in stocks	**(709)**	(234)
Increase in debtors	**(637)**	(23,624)
(Decrease)/increase in creditors	**(32,901)**	69,218
Net cash (used in)/provided by operations	**(272,279)**	206,873

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25	Cash flow	**At 31.12.25**
	£	£	**£**
Net cash			
Cash at bank	**808,522**	**(285,018)**	**523,504**
	808,522	**(285,018)**	**523,504**
Total	**808,522**	**(285,018)**	**523,504**

The notes form part of these financial statements

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.

1. ACCOUNTING POLICIES - continued

Income

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

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

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

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

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

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

Taxation
The charity is exempt from tax on its charitable activities.

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

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

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

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

1. ACCOUNTING POLICIES - continued

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Contributions from RSPCA Inspector	**81,967**	87,264
Donations, collections and other voluntary income	**25,291**	22,338
Gift aid	**2,887**	1,521
Legacies and bequests	**11,785**	347,731
Grants	**103,132**	56,819
	225,062	515,673

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

The grants received were as follows:

	2025	2024
	£	£
(RSPCA) South East Regional Board (SERB)	**-**	10,000
Food	**1,800**	596
SE Emergency	**-**	-
Multi Cat Vet Cost	**-**	-
Vet Treatment >£450	**-**	-
SERB Neutering	**10,000**	11,800
SERB Monitoring	**-**	12,500
SERB Multi Cat Grant	**-**	3,690
SERB Rabbit Grant	**-**	289
SERB Vet Cost Grant	**-**	1,885
SERB Harbledown Colony	**-**	1,020
National RSPCA Animal Rising Goodwill	**-**	200
National RSPCA Change of Scope	**-**	5,000
SERB Rabbit Rehoming	**-**	1,200
SERB Rabbit Intake	**-**	75
SERB Inspectorate Vet Bills	**-**	4,793
SERB High Vet Bills Reclaimed	**2,937**	3,771
Dover District Council Pop Up Clinic	**1,250**	-
H. Sladen & J. Cormack for Donner Accommodation	**1,400**	-
SERB Hop House Grant	**14,095**	-
Surrey East Branch Staffing for Rabbit Accommodation	**50,000**	-
RSPCA HQ One Fun Day Grant	**650**	-
RSPCA HQ Rebrand Grant	**21,000**	-
	£103,132	£56,819

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	**1,789**	2,901
Shop income	**318,931**	293,230
	320,720	296,131

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**4,121**	1,050

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Subscriptions	General	**404**	357
Re-homing and treatment income	General	**191,668**	173,859
		192,072	174,216

6. CHARITABLE ACTIVITIES COSTS

Charitable Expenditure	2025	2024
	£	£
Animal home costs	**670,776**	593,331
Establishment costs	**26,299**	25,972
Support costs	**25,027**	23,486
Governance costs	**18,248**	19,039
	740,350	661,828

Analysis of total resources expended

	Staff costs	Other costs	Depreciation	2025	2024
	£	**£**	**£**	**£**	£
Cost of generating funds					
- Shop costs	131,705	124,291	-	**255,996**	188,374
- Fundraising costs	-	6,717	-	**6,717**	1,799
- Purchases of goods	-	1,750	-	**1,750**	759
	131,705	132,758	-	**264,463**	190,932
Charitable activities					
-see above	322,717	389,630	28,003	**740,350**	661,828
	454,422	522,388	28,003	**1,004,813**	852,760

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

No trustee (2024 : Nil) received payments during the year ended 31st December 2025, for reimbursements of administrative expenses paid.

8. STAFF COSTS

Staff costs

	2025	2024
	£	£
Wages and salaries	**394,853**	327,118
Social security costs	**31,667**	21,056
Pension costs	**7,365**	7,075
Ex Gratia	**-**	571
Redundancy costs	**20,000**	429
	453,885	356,249

Employee information	**2025**	2024
	No	No
The average no. of persons employed during the year was:	**18**	16

No employee earned remuneration above £60,000 per annum (2024 :Nil).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	481,534	34,139	515,673
Charitable activities			
General	174,216	-	174,216
Other trading activities	296,131	-	296,131
Investment income	1,050	-	1,050
Total	952,931	34,139	987,070
EXPENDITURE ON			
Raising funds	188,666	2,266	190,932

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
General	488,759	132,825	621,584
Other	38,004	2,240	40,244
Total	715,429	137,331	852,760
NET INCOME/(EXPENDITURE)	237,502	(103,192)	134,310
Transfers between funds	9,839	(9,839)	-
Net movement in funds	247,341	(113,031)	134,310
RECONCILIATION OF FUNDS			
Total funds brought forward	1,323,883	225,403	1,549,286
TOTAL FUNDS CARRIED FORWARD	1,571,224	112,372	1,683,596

10. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £650 (2024 £650) and other services of £3,585 (2024 £2,748).

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2025	**1,218,915**	**29,463**	**16,762**	**1,265,140**
Additions	**-**	**16,860**	**-**	**16,860**
At 31st December 2025	**1,218,915**	**46,323**	**16,762**	**1,282,000**
DEPRECIATION				
At 1st January 2025	**311,052**	**24,217**	**9,918**	**345,187**
Charge for year	**24,384**	**1,907**	**1,711**	**28,002**
At 31st December 2025	**335,436**	**26,124**	**11,629**	**373,189**
NET BOOK VALUE				
At 31st December 2025	**883,479**	**20,199**	**5,133**	**908,811**
At 31st December 2024	907,863	5,246	6,844	919,953

12. STOCKS

	2025	2024
	£	£
Stocks	**4,087**	3,378

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	**17,919**	34,904
Other debtors	**8,706**	6,905
VAT	**6,080**	10,069
	32,705	51,878

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	**9,930**	7,375
Other creditors	**64,034**	99,490
	73,964	106,865

15. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	**88,628**	48,240
Between one and five years	**183,657**	123,240
In more than five years	**-**	12,000
	272,285	183,480

The total amount of operating lease payments recognised as an expense in the year was £79,104 (2024 £52,057).

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
Fixed assets	**908,811**	**-**	**908,811**	919,953
Current assets	**461,313**	**125,523**	**586,836**	870,508
Current liabilities	**(73,964)**	**-**	**(73,964)**	(106,865)
	1,296,160	**125,523**	**1,421,683**	1,683,596

17. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	**663,361**	**170,547**	**(421,227)**	**412,681**
Designated Fund - CADAC building fund	**907,863**	**(445,611)**	**421,227**	**883,479**
	1,571,224	**(275,064)**	**-**	**1,296,160**
Restricted funds				
SERB Neutering Grant	**5,139**	**(1,291)**	**-**	**3,848**
Sheppey Branch Merger	**104,051**	**(12,713)**	**-**	**91,338**
Welfare Assistant grant	**3,182**	**(3,182)**	**-**	**-**
Rabbit accommodation staff	**-**	**29,465**	**-**	**29,465**
Dover DC pop-up clinic	**-**	**495**	**-**	**495**
Funding for Donner accommodation	**-**	**341**	**-**	**341**
Rebrand - Signage for Main CADAC Building & All Shops	**-**	**36**	**-**	**36**
	112,372	**13,151**	**-**	**125,523**
TOTAL FUNDS	**1,683,596**	**(261,913)**	**-**	**1,421,683**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**423,973**	**(253,426)**	**170,547**
Designated Fund - CADAC building fund	**214,870**	**(660,481)**	**(445,611)**
	638,843	**(913,907)**	**(275,064)**
Restricted funds			
SERB Neutering Grant	**10,000**	**(11,291)**	**(1,291)**
Sheppey Branch Merger	**-**	**(12,713)**	**(12,713)**
Welfare Assistant grant	**-**	**(3,182)**	**(3,182)**
Rabbit accommodation staff	**50,000**	**(20,535)**	**29,465**
Dover DC pop-up clinic	**1,250**	**(755)**	**495**
Funding for Donner accommodation	**1,400**	**(1,059)**	**341**
Retrospective funding	**4,737**	**(4,737)**	**-**
Fun Day Funds	**650**	**(650)**	**-**
SERB Hop House Repairs	**14,095**	**(14,095)**	**-**
Rebrand - Signage for Main CADAC Building & All Shops	**21,000**	**(20,964)**	**36**
	103,132	**(89,981)**	**13,151**
TOTAL FUNDS	**741,975**	**(1,003,888)**	**(261,913)**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

17. MOVEMENT IN FUNDS - continued

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

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	391,642	702,263	(681,224)	412,681
Designated Fund - CADAC building fund	932,241	(739,825)	691,063	883,479
	1,323,883	(37,562)	9,839	1,296,160
Restricted funds				
SERB Neutering Grant	6,207	(2,359)	-	3,848
Sheppey Branch Merger	110,728	(19,390)	-	91,338
Cat Neutering	1,136	(1,136)	-	-
CADAC Grounds	2,005	(2,005)	-	-
Welfare Assistant grant	8,357	(8,357)	-	-
Increased Capacity	30,750	(30,750)	-	-
Repurpose Dog ISO	66,220	(66,220)	-	-
Rabbit accommodation staff	-	29,465	-	29,465
Dover DC pop-up clinic	-	495	-	495
Funding for Donner accommodation	-	341	-	341
Retrospective funding	-	9,839	(9,839)	-
Rebrand - Signage for Main CADAC Building & All Shops	-	36	-	36
	225,403	(90,041)	(9,839)	125,523
TOTAL FUNDS	1,549,286	(127,603)	-	1,421,683

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,159,668	(457,405)	702,263
Designated Fund - CADAC building fund	432,106	(1,171,931)	(739,825)
	1,591,774	(1,629,336)	(37,562)
Restricted funds			
SERB Neutering Grant	21,800	(24,159)	(2,359)
Sheppey Branch Merger	-	(19,390)	(19,390)
Cat Neutering	-	(1,136)	(1,136)
CADAC Grounds	-	(2,005)	(2,005)
Welfare Assistant grant	-	(8,357)	(8,357)
Increased Capacity	-	(30,750)	(30,750)
Repurpose Dog ISO	-	(66,220)	(66,220)
Rabbit accommodation staff	50,000	(20,535)	29,465
Dover DC pop-up clinic	1,250	(755)	495
Funding for Donner accommodation	1,400	(1,059)	341
Remote monitoring on site costs	12,500	(12,500)	-
Retrospective funding	14,576	(4,737)	9,839
Fun Day Funds	650	(650)	-
SERB Hop House Repairs	14,095	(14,095)	-
Rebrand - Signage for Main CADAC Building & All Shops	21,000	(20,964)	36
	137,271	(227,312)	(90,041)
TOTAL FUNDS	1,729,045	(1,856,648)	(127,603)

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

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

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the year was £7,365 (2024 - £7,075).

The amount payable at the year end was £1,454 (2024 - £1,619).

19. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted but not provided for in the financial statements	-	-

20. RELATED PARTY DISCLOSURES

The charity received £81,967 (2024 £87,264) from the national RSPCA door to door share.
Grants totalling £23,450 were received from RSPCA HQ this year (2024: Nil).
During the year £50,000 (2024: £56,819) was received from other RSPCA Branches of which £50,000 (2024: £34,139) were Restricted Funds.

21. VOLUNTARY HELP

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

CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Contributions from RSPCA Inspector	**81,967**	87,264
Donations, collections and other voluntary income	**25,291**	22,338
Gift aid	**2,887**	1,521
Legacies and bequests	**11,785**	347,731
Grants	**103,132**	56,819
	225,062	515,673
Other trading activities		
Fundraising events	**1,789**	2,901
Shop income	**318,931**	293,230
	320,720	296,131
Investment income		
Deposit account interest	**4,121**	1,050
Charitable activities		
Subscriptions	**404**	357
Re-homing and treatment income	**191,668**	173,859
	192,072	174,216
Total incoming resources	**741,975**	987,070
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	**6,717**	1,799
Other trading activities		
Purchases of goods for resale	**1,750**	759
Shop wages	**131,705**	91,582
Other shop expenses	**124,291**	96,792
	257,746	189,133
Charitable activities		
Veterinary fees and drugs	**197,372**	154,013
CADAC and coordinator wages	**322,180**	264,667
Carried forward	**519,552**	418,680

CANTERBURY AND DISTRICT BRANCH OF THE RSPCA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
Charitable activities		
Brought forward	**519,552**	418,680
Other CADAC operating costs	**150,300**	174,651
Freehold property	**24,384**	24,378
Fixtures and fittings	**1,915**	1,594
Motor vehicles	**1,703**	2,281
	697,854	621,584
Other		
Postage, printing, stationery and advertising	**2,914**	2,030
Motor expenses	**11,724**	11,961
Sundries	**950**	533
Bank and credit card charges	**7,735**	6,681
Accountancy	**4,235**	3,398
Legal fees and subscriptions	**10,775**	7,181
Consultancy fees	**3,238**	-
National admin charge	**-**	8,460
	41,571	40,244
Total resources expended	**1,003,888**	852,760
Net (expenditure)/income	**(261,913)**	134,310

This page does not form part of the statutory financial statements