



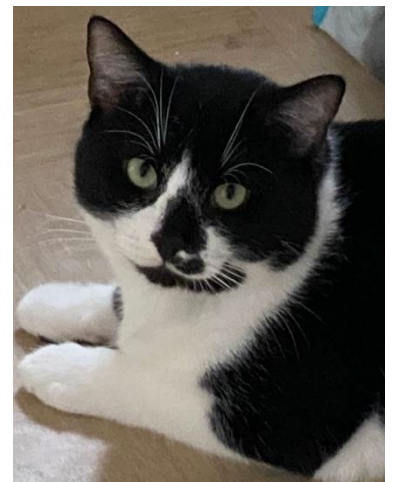
# Kent West Branch

Caring for animals since 1893

## Report and Financial Statements For the year ended 31 December 2022



This is Milo the kitten who was rescued from a local Housing Authority site where the residents had requested assistance with a feral cat problem. Milo had an eye infection, flu symptoms and was under weight. He has since recovered and was adopted just before Christmas.



This is Henry who was hit by a car. Miraculously he survived and had no broken bones. He had not been chipped and no owner came forward. Henry has made a great recovery – (picture on the right) and been in the care of one of our volunteer fosterers. He is shortly going to his forever home.

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# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Legal and Administrative Information

### Legal Status

The organisation is a branch of the Royal Society for the Prevention of Cruelty to Animals ("RSPCA") and is a registered charity governed by the model rules issued by the RSPCA.

Trustees and Officers	Ms J Selmes – Branch Chair Mrs S Newman – Branch Secretary and Membership Secretary Mrs L Hill – Branch Treasurer Mrs L Brown – Branch Welfare Officer Mrs P S L North Ms M Chavez Mrs P Lloyds Mrs G Hughes
Principal Address	8 Hawden Close Hildenborough Kent TN11 9BP
Independent Examiner	Stephen Pocock FCCA BSR Bespoke Chartered Accountants Linden House Linden Close Tunbridge Wells Kent TN4 8HH
Bankers	NatWest Bank Plc 67 High Street Sevenoaks Kent TN13 1LA  Barclays Bank Plc Leicester LE87 2BB  Shawbrook Bank Plc Lutea House, Warley Hill Business Park The Drive Great Warley, Brentwood Essex CM13 3BE

# **RSPCA, KENT WEST BRANCH**

**(Registered Charity 209193)**

## **Trustees Annual Report**

**For the Year Ended 31 December 2022**

The Trustees present their annual report together with the annual financial statements and report of the Independent Examiner of the accounts for the year ended 31 December 2022, as required by the Charity Commission. 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 2015).

### **Structure and Governance**

The RSPCA Kent West Branch, (the “Branch” or “Kent West Branch”), was established on the 3 October 1893. The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the “Society” or “RSPCA”), carrying out its direct animal welfare work in the areas defined by the following post codes: TN8 5&7, TN9 1&2, TN10 3&4, TN11 8&9, TN13 2&3, TN14 5, 6&7, TN15 0,8,9&6, TN16 1&2.

The Branch is administered by a committee. The Committee members, elected at the AGM, or co-opted by the Committee, are its Trustees for the purpose of charity law and are referred to as Trustees throughout this report. All Trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The Committee meets regularly for the purpose of dealing with the branch affairs and to receive reports from its Officers.

The Trustees review the risks that the charity faces on a regular basis. The major risks to the Branch as identified by the trustees have been reviewed and steps taken to mitigate them are:

- Loss of income, including through error or fraud.
- Insufficient trustees for the branch to continue.

It is the opinion of the Trustees that the Branch’s policies, procedures, and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

The Branch is run entirely by volunteers and all funds are either raised by volunteers or come from donations or legacies, except a small rebate of membership subscriptions from the Society’s central funds and reimbursement from the Regional Board as and if agreed, for specific projects. The Branch takes part in the activities of the South East Regional area and along with other branches, attends the Regional Board meetings.

### **Branch Objectives and Public Benefit Statement**

The objectives of the Branch are to promote the work and objectives of the Society that are to promote kindness to and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

## Trustees Annual Report (continued)

### For the Year Ended 31 December 2022

The trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on their charitable aims, and continue to deliver benefits to the public. We have complied with the duty the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Advancement of Animal Welfare**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

#### **Charitable Activities pursued for the Public Benefit**

We provide veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through the operation of a voucher scheme. This work provides assistance to those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary bills for unowned animals involved in accidents that are emergency cases.

The Branch is also focused on the active promotion of neutering and microchipping for companion animals for those in the Branch area on low incomes. We do this through the issue of vouchers and previously provided financial support for the Southeast Region Mobile Cat Neutering Unit when that was in operation.

We provide re-homing and fostering services where possible for both unowned and companion animals that come via the Inspectors, members of the public or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we will help animals in need, where possible.

We offer free animal care advice by holding events and answering enquiries. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

## Trustees Annual Report (continued)

**For the Year Ended 31 2022**

### **Achievements and Performance Review**

Finally, a full year without any restrictions from the global COVID 19 pandemic. Restrictions had begun to ease in the second half of the previous year. The impact of many people acquiring new pet dogs and cats during lockdown and then returning to work, together with a marked increase in the cost of living has caused an increase in the number of animals put up for adoption. Nationally, animal rescue centres are full and there has been an increase in the use of private boarding establishments to help ease the crisis.

Added to the increased demand for animal welfare services this year has been the impact of the cost cutting measures undertaken by the RSPCA National Society in the previous year to help provide financial stability. Redundancies made and closures of certain animal centres have put additional pressures on the RSPCA National team of Inspectors and Animal Rescue officers whose jobs it is to investigate suspected reports of animal cruelty. Our Kent Chief Inspector Nick Wheelhouse and his team have done and continue to do an amazing job working through these challenges whilst providing the much-needed front line services in responding to animal welfare concerns. This includes the rescue of all kinds of wildlife trapped or injured from a number of hazards. We have continued to support Nick and his team during the year wherever possible.

One of the main activities of our Branch is the provision of welfare assistance to people on low incomes in our area whose pets need veterinary treatment. Linda Brown, our Welfare Officer, has continued to receive a lot of calls from the public where incomes have been reduced due to the pandemic. For the full year, we issued 121 (2021: 143) welfare vouchers for 123 (2021:153) sick or injured animals in our area. For the vouchers issued this year, they related to 86 dogs, 34 cats and 3 rabbit and worked with 21 different veterinary practices in our area. The most used vets in our area continue to be Vets4Pets, Priory Lodge, Pennard and Portland Vets.

We have continued to work together with another animal rescue charity in our area, Rescued Animals in Need or "RAIN". This has included support of members of the public on financial welfare cases and in the rescue of stray cats and kittens. One joint project was working with a local housing authority and its residents who requested assistance in November this year with a feral cat problem. The plan was to trap and neuter as many as possible and through the end of January 2023 we had caught 24 of which 20 were female! Of the 24, 12 were kittens who were placed in foster care and with the RSPCA Canterbury branch and all have now been successfully rehomed.

The Branch had a busy year with animal rescue, fostering and adoptions with the help of our branch volunteers. In addition to all the cats and kittens mentioned above, we helped rescue and rehome 10 stray cats, 3 of which had a total of 10 kittens and 2 dogs.

During the year the Branch sold its cattery for £250 to our volunteer cattery manager. The price reflected the age and condition of the 5 pens. The cattery had remained closed due to ill health of the manager. We continue to try and increase our volunteer fosterers in our area as well as working with the RSPCA Canterbury branch that has an animal centre and a local private boarding establishment as needed to support animals requiring care in our area.

## Trustees Annual Report (continued)

### For the Year Ended 31 December 2022

We were pleased to be able to resume our usual fund-raising activities this year. We attended the local Great Comp garden event and had stalls at the Otford and Four Elms Fetes and the Shoreham heavy horse show. We were also pleased to have been selected as the local Pets At Home branch Charity Partner for 2022. As a result of this we were able to receive donations of pet food and supplies collected from the public in store as well as donations of large pallets of pet food and litter. We used these to distribute to our neighbouring RSPCA animal centres as well as to 3 local established food banks and also for animals in our care with foster families. We also participated in the national Pets At Home Foundation "Santa Paws" campaign that ran for the month of December and shared in the monetary donations collected in store. This raised an amazing £1,680. In addition to helping raise funds, these events allow us the opportunity to increase public awareness of our activities in the local area.

We did receive our annual share of the National Society's house to house collections and donations in 2022. These are collections carried out two years prior. This amount was lower than the previous year but not as low as we had expected as these collection activities were not allowed in 2020 due to COVID restrictions. We continue to try and increase our donations and fundraising where possible as this is our main source of income that allows us to carry out our animal welfare activities.

### Financial Review

#### Financial Performance

The Financial Statements for the year ended 31 December 2022 will be submitted for adoption at the Annual General Meeting to be held on 12 June 2023.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a deficit of £1,215 compared to a surplus of £4,269 in the prior year, due primarily to increased expenditure on animal welfare of £26,874, an increase of £4,208 compared to 2021.

Expenditure on charitable activities includes veterinary fees, animal care and any donations made to the RSPCA National Society. This increase is due to several reasons; an increase in year-on-year veterinary costs, some impact of Covid restrictions in the previous year and an increase in the number of animals that came into our care. The Branch also made donations to Four Paws UK to help support animals affected by the war in Ukraine and to the RSPCA Thanet and District Branch in support of its wildlife activities. The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the animal trapping and rehoming activities.

Overall income in 2022 decreased by £709 to £29,694, primarily due to a reduction of £916 in the Branch's share of the central allocation received of the Society's house to house collections compared to the prior year. This initiative, which uses professional fundraisers, generated £23,218 (2021; £24,134 and continues to be the Branch's largest source of income. Other factors include an exceptional income item of £3,045 in 2021 accounts resulting from a refund of the Branch Emergency Fund donation from 2020 albeit this was partially compensated by other one-off donations including £1,680 raised from the Pets at Home Foundation "Santa Paws" event held at the end of 2022.

## Trustees Annual Report (continued)

**For the Year Ended 31 December 2022**

### **Branch financial plan – including designated funds details.**

#### **Reserves policy and risk management**

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2022 financial year with £78,596 (2021; £79,810) in reserves. We continue to seek opportunities to reduce the carried forward reserves year on year but will also give consideration to a possible reduction in our share of the National Society's house to house collections in the next few years and higher welfare spend.

Funds were designated by the Trustees for a total of £20,000 to support the following 3 initiatives:

- i) Feral Fund - £5,000 was designated to support the Branch activities in assisting with feral cat colonies in our area.
- ii) Equine Fund - £5,000 is designated in support of the Local, regional or National Society's equine work.
- iii) PAWS Fund - £10,000 is designated in support of the expanded PAWS scheme as outlined above.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The Trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

#### **Thank you**

To conclude this report, I would like to thank each of the Trustees and volunteers who have all continued to give generously of their time and efforts which have contributed to the success of the Branch again this year. We are particularly grateful to Linda Brown, our Welfare Officer for her work supporting the pets of members of the public on low incomes. On behalf of the Committee, I would also like to thank Chief Inspector Nick Wheelhouse and his team who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for all the invaluable help she continues to provide, to R.A.I.N and all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 22 May 2023

Ms J Selmes, Branch Chair



**RSPCA, KENT WEST BRANCH**  
(Registered Charity 209193)

**Independent Examiners Report**

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS  
KENT WEST BRANCH**

**Registered Charity No. 209193**

***Independent examiner's report to the Trustees of RSPCA Kent West Branch***

I report to the trustees on my examination of the accounts for the year ended 31 December 2022, which are set out on the next pages.

***Responsibilities and basis of report***

As the charity trustees 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

***Independent examiner's statement***

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.



Stephen Pocock FCCA

BSR BESPOKE  
CHARTERED ACCOUNTANTS  
LINDEN HOUSE  
LINDEN CLOSE  
TUNBRIDGE WELLS  
KENT TN4 8HH

5 June 2023

# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Statement of Financial Activities

### Statement of Financial Activities

For the year to 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming Resources</b>					
<b>Incoming Resources from Generated Funds</b>					
<b>Voluntary Income</b>					
Donations & Rehoming		4,685	-	4,685	4,952
Subscriptions per HQ		246	-	246	249
Collecting Boxes		24	-	24	-
House to House collections	4	23,218	-	23,218	24,134
<b>Activities for Generating Funds</b>					
Events & donated goods	5	1,273	-	1,273	737
<b>Investment Income</b>					
Bank Deposit Interest		248	-	248	331
<b>Total Incoming Resources</b>		<u>29,694</u>	<u>-</u>	<u>29,694</u>	<u>30,403</u>
<b>Resources Expended</b>					
<b>Costs of Generating Funds</b>	8 & 10	427	-	427	104
<b>Expenditure on Charitable Activities</b>	6, 9 & 10	29,547	-	29,547	25,335
<b>Governance Costs</b>	11	935	-	935	695
<b>Total Resources Expended</b>		<u>30,909</u>	<u>-</u>	<u>30,909</u>	<u>26,135</u>
<b>Net Incoming/(Outgoing) Resources for the year and Net Movement in Funds</b>		(1,215)	-	(1,215)	4,269
Fund Balances brought forward		79,810	-	79,810	75,541
<b>Fund Balance carried forward</b>		<u><u>78,596</u></u>	<u><u>-</u></u>	<u><u>78,596</u></u>	<u><u>79,810</u></u>

# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Balance Sheet

### Balance Sheet

As at 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Fixed Assets</b>					
Tangible assets	2	-	-	-	-
<b>Current Assets</b>					
Stock		173		173	175
Cash at bank	3	86,311	-	86,311	85,058
Debtors	13	2,302	-	2,302	334
<b>Current Liabilities</b>					
Amount falling due within one year	14	(10,190)	-	(10,190)	(5,757)
<b>Net Current Assets</b>		<u>78,596</u>	<u>-</u>	<u>78,596</u>	<u>79,810</u>
<b>Net Assets</b>		<u><b>78,596</b></u>	<u><b>-</b></u>	<u><b>78,596</b></u>	<u><b>79,810</b></u>

### Funds

#### Unrestricted Funds:

General Purposes	58,596	58,596	62,810
Designated	20,000	20,000	17,000
	<u>78,596</u>	<u>-</u>	<u>79,810</u>

The notes pages form part of these accounts



Jean Selmes  
Branch Chairperson



Lynne Hill  
Branch Treasurer

date 22nd May 2023

On behalf of the Committee (Trustees)

# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Notes to the Financial Statements

For the year ended 31st December 2022

### 1 Accounting Policies

a). **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The presentation currency of the financial statements is the Pound Sterling (£).

b). **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c). **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 obligations can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

d). **Critical accounting judgements and key sources of estimation uncertainty**

Depreciation is a significant accounting estimate within the accounts. Depreciation rates are based on the useful expected lives of each asset. The Trustees review the assets to ensure that their policies remain up to date, accurate and in line with previous expectations to confirm that depreciation is not accelerated or under-provided.

e). **Depreciation**

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.

f). **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

g). **Taxation**

The charity is exempt from tax on its charitable activities.

h). **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Notes to the Financial Statements contd.

### 1 Accounting Policies - continued

#### i). Financial Instruments

The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non puttable and non convertible equity instruments.

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment.

Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

#### j.) Going Concern

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

### 2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Cattery £	Total £
Cost			
At 1st January 2022	795	325	1,120
disposals during the year	-	(325)	(325)
At 31st December 2022	795	-	795
Depreciation			
At 1st January 2022	795	325	1,120
Charge for the year	-	(325)	(325)
At 31st December 2022	795	-	795
Net book value			
At 31st December 2021	-	-	-
At 31st December 2022	-	-	-



# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Notes to the Financial Statements contd.

<b>3 Cash at Bank</b>	2022	2021
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	9,690	4,186
High Interest Deposit Account, Barclays Bank plc	24,112	28,588
60 Day Notice, CAF Bank	52,509	52,284
	<u>86,311</u>	<u>85,058</u>

### **4 House to House collections**

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £23,218 (2021: £24,134)

### **5 Events & donated goods**

	2022	2021
	£	£
Coffee Mornings, fetes, etc	1,273	737
	<u>1,273</u>	<u>737</u>

### **6 Veterinary Fees**

	2022		2021	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	20	1,219	26	1,548
Treatment	103	13,620	127	16,467
	<u>123</u>	<u>14,839</u>	<u>153</u>	<u>18,015</u>
Non-voucher assistance				
A&E/Euthanasia	8	1,375	5	482
	<u>131</u>	<u>16,214</u>	<u>158</u>	<u>18,497</u>

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2022	2021
	£	£
Voucher Neutering	61	60
Voucher Treatment	132	130
Non-voucher Assistance	172	96

# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Notes to the Financial Statements contd.

### 7 Branch contribution to RSPCA

	2022	2021
	£	£
Contribution to central funds	1,521	1,378

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

### 8 Costs of Generating Funds

	2022	2021
	£	£
Other	389	93
Support Costs	39	11
	427	372

### 9 Expenditure on Charitable Activities

	Veterinary Fees £	Animal Care £	2022 £	2021 £
Payments to Veterinary Surgeries	16,214	10,661	26,874	22,666
Support Costs	1,612	1,060	2,672	2,669
	17,826	11,721	29,547	25,335

### 10 Allocation of Support Costs

	Allocated to Charitable Activities £	Allocated to Fundraising £	2022 £	2021 £
Telephone	460	7	467	405
Print, postage & stationery	43	1	44	308
RSPCA Goods purchased	-	-	-	5
Branch Contribution to RSPCA	1,499	22	1,521	1,378
Support Other	669	10	679	584
	2,672	39	2,711	2,680

Support costs are allocated in proportion to direct costs.

# RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

## Notes to the Financial Statements contd.

### 11 Governance costs

	2022	2021
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	900	660
	<u>935</u>	<u>695</u>

### 12 Related Party transactions

Some expenditure was reimbursed to trustees in respect of animal care costs £240.47 (2021:£451.14).

Expenditure of £610.62 was reimbursed to trustees in respect of telephone and other administrative expenses (2021: £542.70).

No remuneration was paid to any trustees.

During the year the Branch sold its cattery to a trustee for £250, which reflected the age and condition of the 5 pens.

### 13 Debtors

	2022	2021
	£	£
Income due via RSPCA Central Office	92	70
Other Debtors & Prepayments	2,210	264
	<u>2,302</u>	<u>334</u>

### 14 Creditors

	2022	2021
	£	£
Veterinary Fees	9,410	5,097
Independent examiner's fee	780	660
	<u>10,190</u>	<u>5,757</u>