



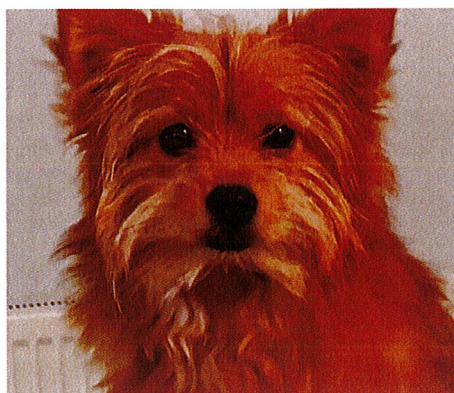
Kent West Branch

Caring for animals since 1893

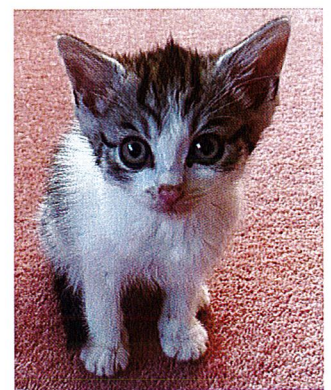
Report and Financial Statements For the year ended 31 December 2023



This is Minnie who came into our care with her sister when their owner had to go into a care home. She had renal problems and came under our PAWS scheme. Both she and her sister were adopted together locally.



This is Charlie who was born by emergency caesarean when his Mum was taken to the vets as a stray. We helped with the veterinary costs and to find him and his Mum their wonderful forever home together.



This is Cleo who came into our care as one of a litter of four feral kittens from a local housing authority site. She has since been adopted by one of our great fosterers.

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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 Welfare and Membership Secretary
Mrs L Hill – Branch Treasurer
Ms M Chavez – Branch Secretary
Mrs L Brown
Mrs P S L North
Mrs P Lloyds (Resigned 12 June 2023)
Mrs G Hughes (Resigned 12 June 2023)

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 2023

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 2023, 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 2023

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. They 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 financial support towards veterinary treatment costs 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 costs for unowned animals in our area that are 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 people living in the branch area on low incomes through the issue of vouchers.

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 2023

Achievements and Performance

2023 has been very busy for the branch in all areas of animal welfare we help with. The cost-of-living crisis has had the greatest impact this year. Prices rising in all areas including food and energy bills has resulted in less money available towards the cost of veterinary treatment for animals owned. The demand for our financial support from people in our area on low incomes has therefore increased significantly. This increase in demand, together with the rising cost of the veterinary treatments has had a double impact on spend on veterinary costs. Veterinary costs through our voucher scheme increased by almost 63% - £24,182 vs £14,839. The number of vouchers issued increased to 182 as compared to 131 the prior year. This was the highest number of vouchers issued since the scheme began eight years ago.

As a result of this higher spend on veterinary costs we recorded an overall deficit of £6,107 in 2023 as compared to a deficit of £1,215 in the prior year. We do consider the branch to be in a strong position financially despite the deficits, but we will continue to do what we can to raise funds and reduce costs going forward. There are several vet practices locally that do give us a charity discount on the costs of vet visits and treatments to which we are grateful and try and use them as much as possible.

Nationally the longer-term aftereffects of COVID with higher animal ownership together with the higher costs of living and therefore higher animal abandonment has resulted in animal centres being at almost full capacity. Our Kent Chief Inspector Nick Wheelhouse and his team 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.

We have also been busy in our “animal care” work in the year. This relates to animals, mainly stray cats and kittens, that are not owned and come into our care. Our cattery closed in 2022 but since then we now use up to six foster families who kindly look after the animals prior to them being rehomed. We are very grateful to all of these volunteers who give their time freely to help us and the animals in their care.

In November 2022, we began working on a joint project at a local housing authority site where the residents had requested assistance with a population of cats and kittens. Together with another animal rescue charity in our area Rescued Animals in Need or “RAIN”, we the site regularly together and since that date we have caught a total of 76 feral cats and kittens. The adult cats were taken to a local vet and each neutered and given a health check and blood test and then re-released. The kittens were also given veterinary treatment, vaccinations, neutered and microchipped and were cared for by our great team of foster families before being rehomed. We will continue to visit the site in future on a less frequent basis now that most adults have been neutered. We also helped a member of the public with the rescue neuter and rehome of 10 feral cats and kittens at his home during the year.

The average cost for the veterinary treatment for each stray or feral cat or kitten is approximately £250 - £300 each. The RSPCA South East Regional Board, of which we are a member, offer several funding schemes to help branches with animal welfare projects. One scheme is the multi-animal site scheme whereby we can recover veterinary costs associated with the rescue of animals where there are 5 or more in one place. As a result of the rescue and rehoming we have undertaken at the two locations

Trustees Annual Report (continued)

For the Year Ended 31 December 2023

mentioned above, we were able to reclaim £14,420 from this scheme related to the veterinary costs incurred. This costs and reclaim amount are shown netted in the animal care costs within the expenditure on charitable activities in our financial statements.

Lastly, we continue to operate a dedicated branch telephone line to help people in our area with any questions related to animals in need, including wildlife. This continues to be very much in demand, and we help as much as possible.

Our donations and rehoming income more than doubled in the current year to £9,853 as compared to £4,685 the previous year. This includes the increase in rehoming fees due to the higher number of stray cats and kittens we have helped rescue and rehome this year. We charge a nominal rehoming fee which has not changed in the year, and this goes towards the veterinary and food costs incurred for each animal in our care before they are rehomed. The donations income also increased and includes monies raised and received as part of being our local Pets At Home branch Charity Partner since the beginning of 2022. As a result of this, we have received 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 receive vouchers to spend in their store on animal supplies and also participate in fund raising campaigns through the Pets at Home Foundation.

During the year we held three of our usual fund-raising events including the local Great Comp garden event and had stalls at the Otford and Shoreham heavy horse show. 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 the current year of £23,094 which was down slightly from 2022. This remains our largest source of income, without which we would not be able to carry out all of our animal welfare activities. These are collections carried out two years prior.

Financial Review

Financial Performance

The Financial Statements for the year ended 31 December 2023 will be submitted for adoption at the Annual General Meeting to be held on 17 June 2024.

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 £6,107 compared to a deficit of £1,215 in the prior year, due primarily to increased expenditure on welfare assistance for veterinary fees of £24,182, an increase of £9,343 compared to 2022.

Expenditure on charitable activities includes veterinary fees, animal care and any contributions made to the RSPCA National Society. The increase seen this year is due to several reasons; increases in veterinary costs year-on-year, the number of animals treated and taken into our care and an increased

Trustees Annual Report (continued)

For the Year Ended 31 December 2023

contribution to the National Society. The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the animal trapping and rehoming activities. The Branch was able to reclaim £14,420 from the South East Regional Board fund in respect of veterinary costs incurred related to the two large multi animal projects undertaken in the year.

Overall income in 2023 increased by £4,862 to £34,557, primarily due to an increase of £2,642 in income generating from rehoming activities and an increase of £2,526 donations income to £6,303 (2022; £3,777) which includes £3,347 raised from multiple campaigns at the Pets at Home Foundation. The Branch's share of the central allocation received of the Society's house to house collections reduced slightly compared to the prior year. This initiative, which uses professional fundraisers, generated £23,094 (2022; £23,218) and continues to be the Branch's largest source of income.

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 2023 financial year with £72,489 (2022; £78,596) 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 "Post Adoption Welfare support" ("PAWS") scheme we run for older animals adopted with existing health conditions.

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 again this year. 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 her continued invaluable help, 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 20th May 2024

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 2023, 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

31 May 2024

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

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

For the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		9,853	-	9,853	4,685
Subscriptions per HQ		231	-	231	246
Collecting Boxes		19	-	19	24
House to House collections	4	23,094	-	23,094	23,218
Activities for Generating Funds					
Events & donated goods	5	739	-	739	1,273
Investment Income					
Bank Deposit Interest		621	-	621	248
Total Incoming Resources		<u>34,557</u>	<u>-</u>	<u>34,557</u>	<u>30,403</u>
Resources Expended					
Costs of Generating Funds	8 & 10	39	-	39	427
Expenditure on Charitable Activities	6, 9 & 10	39,810	-	39,810	29,547
Governance Costs	11	815	-	815	935
Total Resources Expended		<u>40,664</u>	<u>-</u>	<u>40,664</u>	<u>26,135</u>
Net Incoming/(Outgoing) Resources for the year and Net Movement in Funds		(6,107)	-	(6,107)	(1,215)
Fund Balances brought forward		78,596	-	78,596	79,810
Fund Balance carried forward		<u>72,489</u>	<u>-</u>	<u>72,489</u>	<u>78,596</u>

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)


Balance Sheet

Balance Sheet

As at 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets					
Tangible assets	2	129	-	129	-
Current Assets					
Stock		104		104	173
Cash at bank	3	75,657	-	75,657	86,311
Debtors	13	3,568	-	3,568	2,302
Current Liabilities					
Amount falling due within one year	14	(6,968)	-	(6,968)	(10,190)
Net Current Assets		<u>72,360</u>	<u>-</u>	<u>72,360</u>	<u>78,596</u>
Net Assets		<u>72,489</u>	<u>-</u>	<u>72,489</u>	<u>78,596</u>
Funds					
Unrestricted Funds:					
General Purposes		52,489		52,489	58,596
Designated		20,000		20,000	20,000
		<u>72,489</u>	<u>-</u>	<u>72,489</u>	<u>78,596</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

20th May 2024
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2023

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.

For the year ended 31st December 2023

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 £	Gazebo £	Total £
Cost			
At 1st January 2023	795	-	795
additions during the year	-	161	161
At 31st December 2023	795	161	956
Depreciation			
At 1st January 2023	795	-	795
Charge for the year	-	32	32
At 31st December 2023	795	32	827
Net book value			
At 31st December 2022	-	-	-
At 31st December 2023	-	129	129

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

3 Cash at Bank	2023	2022
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	5,916	9,690
High Interest Deposit Account, Barclays Bank plc	16,864	24,112
60 Day Notice, CAF Bank	52,878	52,509
	<u>75,657</u>	<u>86,311</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 £23,094 (2022: £23,218)

5 Events & donated goods

	2023	2022
	£	£
Coffee Mornings, fetes, etc	739	1,273
	<u>739</u>	<u>1,273</u>

6 Veterinary Fees

	2023		2022	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	33	2,889	20	1,219
Treatment	147	21,293	103	13,620
	<u>180</u>	<u>24,182</u>	<u>123</u>	<u>14,839</u>
Non-voucher assistance				
A&E/Euthanasia	2	173	8	1,375
	<u>182</u>	<u>24,355</u>	<u>131</u>	<u>16,214</u>

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

Average gross cost to branch per animal:

	2023	2022
	£	£
Voucher Neutering	88	61
Voucher Treatment	145	132
Non-voucher Assistance	87	172

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

7 Branch contribution to RSPCA

	2023	2022
	£	£
Contribution to central funds	3,308	1,521

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

	2023	2022
	£	£
Other	35	389
Support Costs	4	39
	39	428

9 Expenditure on Charitable Activities

	Veterinary	Animal		
	Fees	Care	2023	2022
	£	£	£	£
Payments to Veterinary Surgeries	24,355	10,873	35,228	26,874
Support Costs	3,167	1,414	4,581	2,672
	27,523	12,287	39,810	29,546

10 Allocation of Support Costs

	Allocated to Charitable Activities	Allocated to Fundraising	2023	2022
	£	£	£	£
Telephone	398	1	399	467
Print, postage & stationery	79	-	79	44
Branch Contribution to RSPCA	3,305	3	3,308	1,521
Support Other	767	-	767	679
	4,581	4	4,586	2,711

Support costs are allocated in proportion to direct costs.

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

11 Governance costs

	2023	2022
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	780	900
	<u>815</u>	<u>935</u>

12 Related Party transactions

Some expenditure was reimbursed to trustees in respect of animal care costs £2,045.96 (2022:£240.47).

Expenditure of £355.16 was reimbursed to trustees in respect of telephone and other administrative expenses (2022: £610.62).

No remuneration was paid to any trustees.

13 Debtors

	2023	2022
	£	£
Income due via RSPCA Central Office	1,436	92
Other Debtors & Prepayments	2,132	2,210
	<u>3,568</u>	<u>2,302</u>

14 Creditors

	2023	2022
	£	£
Veterinary Fees	6,027	9,410
Trustee expenses	162	-
Independent examiner's fee	780	780
	<u>6,968</u>	<u>10,190</u>