



Kent West Branch

Caring for animals since 1893

Report and Financial Statements For the year ended 31 December 2024



This is "Tatty" cat as a kitten in her new forever home. She came to us with her siblings with severe diarrhoea, fleas and underweight from a member of the public who asked for help. She was hospitalised and with several weeks of foster care, she made a full recovery and was successfully rehomed.



This is Diamond who was taken to a vet as a stray with a terrible skin condition that had been left untreated. The veterinary nurse cried when she first saw her. With the right medical treatment and foster care, she found her forever home with one of our new fosterers who fell in love with her after days!



This is Harry the guinea pig who was signed over to us from a multi animal household. He is loving his new 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 Welfare and Membership Secretary
Mrs L Hill – Branch Treasurer
Ms M Chavez – Branch Secretary
Mrs L Brown
Mrs P S L North
Miss S Gibbs (Appointed 17 June 2024)

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 2024

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 2024, 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:

- 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 South East Regional Board (“SERB”) 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 2024

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 people living in our area on low incomes. We do this through the operation of a voucher scheme. This work provides assistance by giving them financial help to obtain care for their 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 for animals for those people living in the branch area on low incomes through the voucher scheme.

We provide re-homing and fostering services where possible for animals that come into the Branch via the Society's 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 from the public using a dedicated phone. 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 2024

Achievements and Performance

2024 has been another busy year for the branch in all the main areas of animal welfare we help with in our area – namely: -

1. Financial assistance towards the veterinary costs for animals owned by people in our area on low incomes.
2. Rescue, rehabilitate and rehome animals, mainly stray and feral cats and kittens.
3. General animal welfare advice.
4. Fund raising activities to help generate income for the branch

The cost-of-living crisis has continued to have an impact this year. The demand for our financial support from people in our area on low incomes to help with the veterinary costs has remained high together with the increase in the veterinary costs themselves. Veterinary costs through our voucher scheme, which relates to animals owned by members of the public in our area on low incomes, was £22,097 in 2024. This compares to £24,182 and £14,839 in 2023 and 2022 respectfully. Whilst the 2024 costs are slightly lower than the previous year, it continues to remain high relative to our main source of income which is the amount we receive each year from the National Society – see further below. The total number of animals helped through our voucher scheme was similar to 2023 – 188 vs 180.

Animal care costs relate to veterinary and support costs paid for animals not issued through the voucher scheme. It mainly relates to animals that have come into our care by being signed over to us by members of the public, or are strays taken into veterinary practices by members of the public or lastly, ferals humanely trapped by our volunteer Trustees. The stray animals, mainly cats, come into our care where they do not have a microchip, now required by law, and where the owner cannot be located after a standard 7-day period. We have increased the number of volunteer fosterers this year to nine and they kindly look after the animals in their homes before they are adopted.

Animal care costs in 2024 were £14,368 which is a 32% increase over £10,873 in 2023. There are several reasons for this higher spend this year: -

	<u>2024</u>	<u>2023</u>
Number of cats and kittens adopted from the branch	32	39
Of which – costs reclaimed from SERB	<u>6</u>	<u>19</u>
Balance of cats and kittens' costs paid by branch	<u>26</u>	<u>20</u>

The Branch was able to reclaim veterinary costs from SERB in 2024 of £2,746 as compared with £14,420 in 2023. SERB offers several schemes to help branches and one we have used is a 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. These reclaims are deducted from animal care costs. The higher reclaim amount for 2023 related to costs for cats and kittens we helped with at a local housing authority site whereby adult cats were trapped, neutered and released back and kittens were

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

given all the veterinary treatments required as part of our general rehoming practices and adopted. As this project was successful in 2023 there have not been many unwanted kittens in 2024.

Additional reasons for higher animal care costs year on year include a higher number of stray cats taken into branch care and needing more veterinary treatments, including one that had a really bad skin condition (she has since made a full recovery) and higher vet costs generally. There are a few vet practices in our area that give us a charity discount for which we are grateful and we try and use them as much as possible.

The average veterinary costs related to rehoming a cat or kitten with no underlying health issues are approximately £250 each. This does not include food, litter and other supplies. Our rehoming fees in 2024 and 2023 were £80 each so we incur a financial loss with each adoption. We have increased our adoption fees to £100 in 2025.

Donations income was £6,096 in 2024 vs £6,303 in 2023. This 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 for animals in our care with foster families. We also receive vouchers to spend in their store on animal supplies and we participate in fund raising campaigns during the year through the Pets at Home Foundation.

Rehoming income was £2,790 in 2024 as compared with £3,550 in 2023. The reduction was due to a slightly lower number of cats and kittens adopted during the year and the prior year included an adoption fee for a dog and her puppy. We generally do not foster and rehome dogs as these often require specialist care.

Events and donated goods income in 2024 was £1,739 as compared to £739 in 2023. The increase was due to an additional two fete events we attended in the current year and a kind donation at the end of 2024 from one of our members of some good quality clothing and shoes which we have started to sell online, as we do not have our own charity shop. We participated in five local fete events selling homemade dog biscuits, RSPCA branded goods and donated items.

We received our annual share of the National Society's house to house collections and donations in the current year of £21,816 as compared with £23,094 in 2023. This branch contribution paid to the Society was also similarly a lower amount this year - £1,378 vs £3,308 in 2023. The net of these amounts received from the National Society continues to be our largest source of income, without which we would not be able to carry out all our animal welfare activities. These are collections and donations received from the public over the two years prior.

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

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 continue to be available to support Nick and his team during the year wherever possible.

We have continued to assist a few other RSPCA branches and animal centres outside of our area through the donations of pet food and other supplies and also in helping take cats and kittens from them into our care with fosterers for rehoming. We have also worked closely again with a few local other animal charities in our area, mainly Rescued Animals in Need ("R.A.I.N") who often help to provide financial assistance alongside our voucher scheme for people on low incomes. We always ask these owners to make a small contribution towards these veterinary costs for their animals where they are able to do so. We also work together with R.A.I.N frequently on the rescue, rehabilitation and rehoming of cats and kittens in our area.

Financial Performance

The Financial Statements for the year ended 31 December 2024 will be submitted for adoption at the Annual General Meeting to be held on 9th June 2025.

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 £6,423 compared to a deficit of £6,107 in the prior year, due primarily to increased expenditure on veterinary fees and supplies for animal care of £36,793, an increase of £1,565 compared to 2023. Despite the deficits recorded for the past two years, the Trustees continue to be of the opinion the Branch remains in a strong position financially.

Expenditure on charitable activities includes veterinary fees, animal care and any contributions made to the RSPCA National Society. The increase in these costs this year is due mainly to higher animal care costs compared to 2023. This was the result of a higher number of rehomed animals for which we have incurred veterinary costs, an increase in veterinary costs themselves, and a higher number of stray cats we have helped this year needing more veterinary assistance.

Overall income in 2024 decreased by £921 to £33,636 primarily due to a lower amount of house-to-house collections from the National Society and income from donations and rehoming. Partially offsetting this was higher income over last year from events and donated goods, resulting from our attendance at two additional fete events in 2024 as compared to 2023.

The Branch's share of the central allocation received of the Society's house to house collections is determined by the National Society and they use external professional fundraisers. This continues to be the Branch's largest source of income.

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

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 2024 financial year with £ 66,066 (2023: £72,489) in reserves.

Funds were designated by the Trustees for a total of £17,500 to support the following 2 initiatives:

- i) Feral Fund - £7,500 was designated to support the Branch activities in assisting with feral cat colonies in our area.
- ii) 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 again like to thank each of the Trustees and volunteers, especially our wonderful fosterers, who have all continued to give generously 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 19th May 2025

Ms J Selmes, Branch Chair

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Independent Examiners Report

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 2024, 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

30 May 2025

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Statement of Financial Activities

Statement of Financial Activities

For the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		8,886	-	8,886	9,853
Subscriptions per HQ		232	-	232	231
Collecting Boxes		-	-	-	19
House to House collections	4	21,816	-	21,816	23,094
Activities for Generating Funds					
Events & donated goods	5	1,739	-	1,739	739
Investment Income					
Bank Deposit Interest		963	-	963	621
Total Incoming Resources		<u>33,636</u>	<u>-</u>	<u>33,636</u>	<u>34,557</u>
Resources Expended					
Costs of Generating Funds	8 & 10	-	-	-	39
Expenditure on Charitable Activities	6, 9 & 10	39,100	-	39,100	39,810
Governance Costs	11	959	-	959	815
Total Resources Expended		<u>40,059</u>	<u>-</u>	<u>40,059</u>	<u>40,664</u>
Net Incoming/(Outgoing) Resources for the year and Net Movement in Funds		(6,423)	-	(6,423)	(6,107)
Fund Balances brought forward		72,489	-	72,489	78,596
Fund Balance carried forward		<u>66,066</u>	<u>-</u>	<u>66,066</u>	<u>72,489</u>

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Balance Sheet

Balance Sheet

As at 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets					
Tangible assets	2	97	-	97	129
Current Assets					
Stock		-		-	104
Cash at bank	3	65,453	-	65,453	75,657
Debtors	13	2,894	-	2,894	3,568
Current Liabilities					
Amount falling due within one year	14	(2,379)	-	(2,379)	(6,968)
Net Current Assets		<u>65,969</u>	<u>-</u>	<u>65,969</u>	<u>72,360</u>
Net Assets		<u>66,066</u>	<u>-</u>	<u>66,066</u>	<u>72,489</u>
Funds					
Unrestricted Funds:					
General Purposes		48,566		48,566	52,489
Designated		17,500		17,500	20,000
		<u>66,066</u>	<u>-</u>	<u>66,066</u>	<u>72,489</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

19th May 2025
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2024

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** 1

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 2024

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 2024	795	161	956
additions during the year	-	-	-
At 31st December 2024	795	161	956
Depreciation			
At 1st January 2024	795	32	827
Charge for the year	-	32	32
At 31st December 2024	795	64	859
Net book value			
At 31st December 2023	-	129	129
At 31st December 2024	-	97	97

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2024

3 Cash at Bank	2024	2023
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	296	5,916
High Interest Deposit Account, Barclays Bank plc	11,565	16,864
60 Day Notice, CAF Bank	53,591	52,878
	<u>65,453</u>	<u>75,657</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 £21,816 (2023: £23,094)

5 Events & donated goods

	2024	2023
	£	£
Coffee Mornings, fetes, etc	1,739	739
	<u>1,739</u>	<u>739</u>

6 Veterinary Fees

	Nos	2024 £	Nos	2023 £
Voucher Assistance:				
Neutering	39	1,964	33	2,889
Treatment	149	20,134	147	21,293
	188	22,097	180	24,182
Non-voucher assistance				
A&E/Euthanasia	3	327	2	173
	191	22,425	182	24,355

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

Average gross cost to branch per animal:

	2024 £	2023 £
Voucher Neutering	50	88
Voucher Treatment	135	145
Non-voucher Assistance	109	87

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2024

7 Branch contribution to RSPCA

	2024	2023
	£	£
Contribution to central funds	<u>1,378</u>	<u>3,308</u>

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

	2024	2023
	£	£
Other	-	35
Support Costs	<u>-</u>	<u>4</u>
	<u>-</u>	<u>39</u>

9 Expenditure on Charitable Activities

	Veterinary Fees £	Animal Care £	2024 £	2023 £
Payments to Veterinary Surgeries	22,425	14,368	36,793	35,228
Support Costs	<u>1,407</u>	<u>901</u>	<u>2,308</u>	<u>4,581</u>
	<u>23,831</u>	<u>15,269</u>	<u>39,100</u>	<u>39,810</u>

10 Allocation of Support Costs

	Allocated to Charitable Activities £	Allocated to Fundraising £	2024 £	2023 £
Telephone	299	-	299	399
Print, postage & stationery	66	-	66	79
Branch Contribution to RSPCA	1,378	-	1,378	3,308
Depreciation	32	-	32	32
Support Other	<u>533</u>	<u>-</u>	<u>533</u>	<u>767</u>
	<u>2,308</u>	<u>-</u>	<u>2,308</u>	<u>4,586</u>

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 2024

11 Governance costs

	2024	2023
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	924	780
	<hr/> 959	<hr/> 815

12 Related Party transactions

Some expenditure was reimbursed to trustees in respect of animal care costs £1,646.18 (2023:£2,045.96).

Expenditure of £97.42 was reimbursed to trustees in respect of telephone and other administrative expenses (2023: £355.16).

No remuneration was paid to any trustees.

13 Debtors

	2024	2023
	£	£
Income due via RSPCA Central Office	457	1,436
Other Debtors & Prepayments	2,437	2,132
	<hr/> 2,894	<hr/> 3,568

14 Creditors

	2024	2023
	£	£
Veterinary Fees	1,238	6,027
Insurance	241	-
Trustee expenses	-	162
Independent examiner's fee	900	780
	<hr/> 2,379	<hr/> 6,968