

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RE-HOMING ANIMAL TELEPHONE SERVICE

RATS, Registered Address
Head Office
Highfields Kennels
Hare Street
Buntingford
Hertfordshire
SG9 0AD

RE-HOMING ANIMAL TELEPHONE SERVICE

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FOR THE YEAR ENDED 31 DECEMBER 2023

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RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

The executive committee, who are also the trustees, present their report together with the financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

OBJECTIVES AND ACTIVITIES

Objectives and Policies

The ultimate objective of the charity is to relieve the suffering and distress of animals of all species in need of care and attention.

When planning the activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is run and organised by the executive committee who may exercise the following powers:

- i) To establish and maintain kennels, rescue homes, sanctuaries and other places for treatment of sick or ill treated animals or the reception of unwanted or abandoned pets.
- ii) To undertake the boarding of animals parted from their owner temporarily or permanently either free or at a reasonable charge.
- iii) To make arrangement for the adoption and future responsibility of animals on such conditions as the society consider advantageous to such animals provided that no animals owned by the society shall be disposed of for the purpose of commercial, scientific or other research.
- iv) To neuter animals for the purpose of reducing abandonment unless advised by a veterinary surgeon that such action would not be in the best interests of the animal's welfare.
- v) To treat and, if appropriate, destroy a sick animal on veterinary advice.
- vi) To co-operate with and support, either financially or otherwise, other charitable authorities and organisations having similar objectives.
- vii) To educate and advise generally and issue publications and propaganda about the proper care of animals and especially to advertise the responsibilities that stem from owning any animal and the damage that can be done by taking on these responsibilities too lightly.

Review of the year 2023

As we reflect on 2023, the Rehoming Animal Telephone Service (RATS) continues to fulfil its vital mission of rescuing, rehoming, and providing care for animals in need. It has been a year filled with both challenges and remarkable achievements, and this review highlights the organisation's accomplishments in animal welfare, community engagement, and strategic growth, as well as the continued support from donors, partners, and volunteers who make our work possible.

Animal Rehoming and Rescue Efforts

2023 was a significant year in our core work of rehoming animals. Despite a challenging economic environment, we managed to successfully rehome hundreds of animals, a testament to the commitment of our staff, volunteers, and partners. Is demonstrating the increasing need for our services as more individuals and families sought to surrender pets due to rising living costs.

One of the year's highlights was our work in rescuing animals from unsafe environments. We collaborated closely with local authorities and veterinary services to ensure that animals were removed from neglectful or abusive conditions and placed into foster care while permanent homes were found.

RE-HOMING ANIMAL TELEPHONE SERVICE

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Expansion of Foster Care Network

To accommodate the growing number of animals requiring temporary care, we expanded our foster care network. The recruitment new foster families this year provided much-needed capacity, enabling us to give more animals a safe space while waiting for permanent homes. This has been crucial in alleviating overcrowding in our shelters and reducing stress levels for the animals.

Volunteer Engagement and Growth

Volunteers remain the lifeblood of RATS, and this year saw an increase in volunteer numbers. With over 100 volunteers contributing their time and skills, we have been able to enhance both the scope and quality of our services. From animal care and transport to administrative support, our volunteers have been integral to every facet of the organisation's operations.

Fundraising and Corporate Partnerships

The financial health of RATS remains stable, thanks to a combination of grassroots fundraising, corporate sponsorships, and grant awards.

Challenges and Looking Forward

While 2023 has been a year of many successes, we have also faced our share of challenges. The cost-of-living crisis has led to an increase in the number of animals being surrendered, which has placed added pressure on sections and foster care network. In addition, rising operational costs, particularly in the areas of veterinary care and utilities, have required us to carefully manage our finances.

Looking forward to 2024, we are committed to addressing these challenges head-on.

Conclusion

In conclusion, 2023 has been a pivotal year for RATS. The dedication of our staff, volunteers, donors, and partners has enabled us to continue providing essential services to animals in need, even amidst challenging times. As we move forward, we remain resolute in our mission to rescue, care for, and rehome animals, while promoting a compassionate and informed approach to animal welfare within our community.

We are incredibly grateful to everyone who has supported RATS over the past year, and we look forward to another year of making a difference in the lives of animals and the people who love them.

Volunteers

The charity remains dependent on the services of its unpaid volunteers to run its shop, to help at various fundraising events and to assist with the running of our kennels throughout the year. The number of volunteers stands at 148 (2022: 82).

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

The executive committee are pleased to report the following achievements in the year:

	2023	2022
Dogs		
Dogs in care at start of year	12	9
Taken in	84	72
Homed	70	68
Neutered	84	27
Died	0	1
Put to sleep	3	0
Dogs in care at year end	23	12
Cats		
Cats in care at start of year	9	5
Taken in	51	56
Homed	47	49
Neutered	16	24
Died/Put to sleep	3	3
Cats/ kittens in care at year end	10	9
Foster homes	7	7
Small mammals (rabbits, guinea pigs, gerbils rats etc)		
In care at start of year	13	18
Taken in	14	17
Born in care	0	0
Homed	16	20
Neutered	6	9
Died	3	0
Put to sleep	2	2
In care at year end	6	13
Foster homes	7	7

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to hold reserves in its general fund that have not yet been committed or designated for any particular purpose. The executive committee have set aside these reserves in order to protect the future operations of the charity from unforeseen variations in its income sources as part of good financial management practice. At 31 December 2023 the amount of reserves in the unrestricted fund amounted to £934,254 (2022: £879,748) of which £546,711 is capital leaving £387,543 in the general fund.

Funding

The executive committee are satisfied that the charity's assets attributable to its individual funds are available and adequate to fulfil its obligations in relation to those funds.

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

RISK ASSESSMENT

Risk Management in the charity takes many forms to reflect the various activities undertaken for the protection of the charity and its ongoing future - for Dog Shows the charity is bound by Kennel Club rules and their risk assessment template details are utilised at the various dog shows held in any year. Similarly at our fundraising Open Days a similar set of criteria are utilised to ensure the safety of the public and our volunteers.

Risk is also discussed at most trustee meetings in various forms, although the words risk management may not be used. We may be discussing membership numbers and how to grow the charity, how to attract a younger population to help continue our work - the risks of not doing this are noted in the minutes of each meeting. Financial risk is also discussed each month in order to assure members that the charity remains solvent and can continue into the future.

Any risks arising from changes in requirements as declared by the Charity Commission are brought to trustees notice and actions put into place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document of Re-homing Animals Telephone Service (RATS) are the Rules and dated Constitution 17 March 2008, which updated earlier rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803364

Principal address

Highfields Kennels
Hare Street
Buntingford SG9 0AD

Trustees

I Couchman	Chair (resigned 7 th February 2023)
H White	Secretary
K Levitt	Treasurer, Legacy Officer and Membership Renewal (resigned 21 st September 2023)
D P Hilditch	Retail Oversight
Z Dilleigh	Membership Communication
J Jones	Marketing, Media and PR (resigned 27 th October 2022, re-appointed 2 nd March 2023, resigned 27 th June 2023)
C Markey	Fundraising Coordinator
B Jones	Governance and Facilities, Acting Chair from 7 th July 2023
A Compton	Chair (appointed 2 nd March 2023, resigned 7 th July 2023)

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Trustees (continued)

All members were reappointed at the AGM on the 21st September 2023 unless stated above. The election of a new committee will be made each year at the Annual General Meeting. The committee shall comprise a minimum of six and a maximum of twelve members.

In accordance with the Constitution, the committee is dissolved at the appropriate point during the Annual General Meeting, at which point the attending members physically vote for each nominee and thus forms a new committee to run the charity for the following year. There are no carry-forwards – each member of the committee is re-elected each year, if appropriate or on agreement they wish to re-stand. Relevant information and paperwork is sent to each member with a specific date for nominations to be returned. Late nominations are discarded.

Each member of the charity receives a nomination form and AGM information and any existing member may, with the permission of the nominee, submit requests to the Chair. All forms are consolidated to provide a list of nominees for the AGM.

Each appointed trustee signs a legal declaration as to their eligibility to serve and that they have already read and understood the implications of the Charity Commission document CC3 and are compliant with said requirements, and will be so during their term as a trustee.

Independent examiner

Louise Tunley FCA CTA DChA
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Bankers

Lloyds TSB Plc

Solicitors

Sharmans
1 Harpur Street
Bedford
MK40 1PF

RE-HOMING ANIMAL TELEPHONE SERVICE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25th October 2024 and signed on its behalf by:

Mr B Jones - Trustee and Acting Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RE-HOMING ANIMAL TELEPHONE SERVICE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's 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 charity's accounts carried out under section 145 of the 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 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Except for the matter referred to above, 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.

Louise Tunley FCA CTA DChA, Chartered Accountant
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Date: 25th October 2024

RE-HOMING ANIMAL TELEPHONE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
		£	£	£	£
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	161,373	-	161,373	43,399
Grants		-	-	-	-
Other trading activities	3	101,964	-	101,964	52,419
Investment income	4	847	-	847	25
Total		264,184	-	264,184	95,843
EXPENDITURE ON					
Raising funds	5	40,540	-	40,540	16,369
Charitable activities					
Animal welfare	6	169,138	-	169,138	103,654
Total		209,678	-	209,678	120,023
NET INCOME (EXPENDITURE)		54,506	-	54,506	(24,180)
Other recognised gains/(losses)		-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Net movement in funds		54,506	-	54,506	(24,180)
RECONCILIATION OF FUNDS					
Total funds brought forward		879,748	-	879,748	903,928
TOTAL FUNDS CARRIED FORWARD	14	934,254	-	934,254	879,748

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

BALANCE SHEET
AT 31 DECEMBER 2023

		Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	11	546,711	-	546,711	567,267
CURRENT ASSETS					
Debtors	12	5,887	-	5,887	6,898
Cash at bank and in hand		398,450	-	398,450	311,076
		404,337	-	404,337	317,974
CREDITORS					
Amounts falling due within one year	13	(16,794)	-	(16,794)	(5,493)
		(16,794)	-	(16,794)	(5,493)
NET CURRENT ASSETS		387,543	-	387,543	312,481
TOTAL ASSETS LESS CURRENT LIABILITIES		934,254	-	934,254	879,748
NET ASSETS	14	934,254	-	934,254	879,748
FUNDS					
Unrestricted funds:					
General fund				387,543	312,481
Unrestricted capital fund				546,711	567,267
TOTAL FUNDS				934,254	879,748

The financial statements were approved by the Board of Trustees on 25th October 2024 and were signed on its behalf by :

Mr B Jones - Trustee and Acting Chair

Mrs H White – Trustee and Secretary

The notes form part of these financial statements

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 involved 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 to 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 Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

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.

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
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

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 the profit and loss account in other administrative expenses.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations and Gift Aid	61,564	42,189
Legacies	99,374	-
Sponsorship	-	-
Membership	435	1,210
	<u>161,373</u>	<u>43,399</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Biggleswade shop takings	62,287	39,631
Fundraising events	36,640	10,762
EDF energy re generation	693	820
Other	2,344	1,206
	<u>101,964</u>	<u>52,419</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	847	25
Other interest – Gift Aid	-	-
	<u>847</u>	<u>25</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Support costs	<u>-</u>	<u>-</u>

Other trading activities

	31.12.23	31.12.22
	£	£
Biggleswade shop expenses	37,351	15,231
Advertising	-	-
Fundraising expenses	3,189	1,138
Support costs	<u>-</u>	<u>-</u>
	<u>40,540</u>	<u>16,369</u>
Aggregate amounts	<u>40,540</u>	<u>16,369</u>

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

6. CHARITABLE ACTIVITIES

Direct costs (Note 7)	Support costs (Note 8)	Totals
£	£	£
143,798	25,340	169,138

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Veterinary fees	34,491	20,312
Fostering expenses	10,875	12,926
Equipment repairs	28,160	2,000
Support costs	8,493	1,315
Highfields running costs	61,779	35,590
	143,798	72,143

8. SUPPORT COSTS

	Other	Governance Costs	Totals
	£	£	£
Animal welfare	21,300	4,040	25,340

Support costs, included in the above, are as follows:

Other	31.12.23	31.12.22
	Animal welfare	Total Activities
	£	£
Depreciation of tangible fixed assets	21,300	30,131
Governance costs	31.12.23	31.12.22
	Animal Welfare	Total Activities
	£	£
Support costs	-	-
Accountancy and legal fees	4,040	1,380
	4,040	1,380

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Direct expenses paid by the trustees on the charity's behalf were reimbursed in the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	31.12.22 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,399	-	43,399
Grants	-	-	-
Other trading activities	52,419	-	52,419
Investment income	25	-	25
	95,843	-	95,843
EXPENDITURE ON			
Raising funds	16,369	-	16,369
Charitable activities			
Animal welfare	103,654	-	103,654
Total	120,023	-	120,023
NET INCOME/(EXPENDITURE)	(24,180)	-	(24,180)
Transfers between funds	-	-	-
Net movement of funds	(24,180)	-	(24,180)
RECONCILIATION OF FUNDS			
Total funds brought forward	903,928	-	903,928
TOTAL FUNDS CARRIED FORWARD	879,748	-	879,748

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Freehold Improvements £	F&F's £	Motor Vehicle £	Computer Equipment £	Total £
COST OR VALUATION						
1 January 2023	625,000	126,677	36,360	15,700	1,702	805,439
Additions	-	-	744	-	-	744
31 December 2023	<u>625,000</u>	<u>126,677</u>	<u>37,104</u>	<u>15,700</u>	<u>1,702</u>	<u>806,183</u>
DEPRECIATION						
1 January 2023	97,065	99,074	32,154	8,177	1,702	238,172
Charge for the year	<u>10,215</u>	<u>3,404</u>	<u>3,756</u>	<u>3,925</u>	<u>-</u>	<u>21,300</u>
31 December 2023	<u>107,280</u>	<u>102,478</u>	<u>35,910</u>	<u>12,102</u>	<u>1,702</u>	<u>259,472</u>
NET BOOK VALUE						
31 December 2023	<u>517,720</u>	<u>24,199</u>	<u>1,194</u>	<u>3,598</u>	<u>-</u>	<u>546,711</u>
31 December 2022	<u>527,935</u>	<u>27,603</u>	<u>4,206</u>	<u>7,523</u>	<u>-</u>	<u>567,267</u>

Included in cost or valuation of land and buildings is freehold land of £114,246 (2022: £114,246).

During the year 2017 the freehold property was valued by Country Properties at £625,000. It has not been revalued since that date.

RE-HOMING ANIMAL TELEPHONE SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

12. DEBTORS

	31.12.23	31.12.22
	£	£
Trade debtors	521	2,234
Prepayments	5,366	4,664
	<u>5,887</u>	<u>6,898</u>

13. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	15,414	4,113
Accruals	1,380	1,380
	<u>16,794</u>	<u>5,493</u>

14. MOVEMENTS IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	312,481	75,062	-	387,543
Unrestricted capital fund	567,267	(20,556)	-	546,711
	<u>879,748</u>	<u>54,506</u>	<u>-</u>	<u>934,254</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	263,440	(188,378)	-	75,062
Unrestricted capital fund	744	(21,300)	-	(20,556)
	<u>264,184</u>	<u>(209,678)</u>	<u>-</u>	<u>54,506</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023 or 31 December 2022.

16. STAFF COSTS

The charity had no employees in the year and therefore there were no staff costs. The Trustees are considered to be the key management personnel of the charity and so the remuneration paid to the key management was £nil (2022: £nil).

RE-HOMING ANIMAL TELEPHONE SERVICE
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

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