

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - HANTS AND SURREY BORDER BRANCH

England & Wales · Charity number 201291

Details

Other names	RSPCA - HANTS AND SURREY BORDER BRANCH, RSPCA HAMPSHIRE - HANTS AND SURREY BORDER BRANCH
Status	Registered
Legal form	Other
Registered	1962-03-16
Register	View on the Charity Commission register

Contact

Address	Farnborough RSPCA Shop Attn Branch Treasurer 47-49 Camp Road Farnborough Hampshire GU14 6EN
Phone	01252 548758
Email	office@rspca-hantsandsurrey.org.uk
Website	www.rspcahantsandsurreyborder.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: To promote kindness 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.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** PART HAMPSHIRE AND PART SURREY.
- Hampshire
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£328,558	£269,299	-	-
2023-12-31	£400,296	£244,704	-	-
2022-12-31	£304,920	£230,478	-	-
2021-12-31	£230,997	£185,225	-	-
2020-12-31	£197,881	£192,406	-	-

Trustees

Name	Role	Appointed
Janice Frances Cardew		
Marie Wingate		2019-09-19
Mary Clare Longthorne		2025-09-16
Paul William Herber		2025-03-31
Sarah Katherine Barnes		2025-05-23
Susan Ann Hathaway		2022-05-28
Susan Mary Herber		2019-09-19

Accounts

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Branch is to promote the objective of the Society with particular reference to the Hants & Surrey Border area, in accordance with the policies of the Society. The Society's objectives are to promote kindness and to prevent or suppress cruelty to animals.

The policy of the Branch is to raise funds in the Hants & Surrey Border area to achieve our animal welfare objectives. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care. These are handed over by owners who are no longer able to care for them for a range of reasons or from RSPCA Officers on the grounds of abandonment, neglect or cruelty. These animals are cared for at a local private boarding establishment or with fosterers and re-homed when appropriate. Secondly, there is our Welfare Assistance Scheme which provides financial help to local owners on State Benefits or low incomes who have pets that are sick or injured. We make a contribution towards the costs based on a case-by-case basis. As part of our Welfare Assistance Scheme, we also provide assistance towards neutering, and free microchipping for cats, dogs and rabbits, again criteria dependent.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the branch during 2024 has been extremely challenging owing to the cost-of-living situation. We have continued our prudent policy for charitable expenditure resulting in an increase in our reserves when compared with 2023. Reserves remain healthy at £598k.

The Branch continues to provide financial help to members of the public. It helps towards the cost of veterinary treatment for sick & injured pets. The Branch also provides welfare-based assistance for neutering and free microchipping. 106 cats and other companion animals were rescued and re-homed during 2024. 54 cats were microchipped. 121 cats were neutered. 63 dogs were neutered. 11 rabbits were neutered. The Branch also provided welfare assistance for 206 dogs, 125 cats and 10 others. The trustees actively manage the welfare and re-homing expenditure to ensure that it is well targeted. The electronic voucher system continues to be a success and means that the branch accounts are able to operate on a paperless system, reducing costs and future storage needs

The Branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for re-homing and help out in our shops. To those who already help out, we are thankful for their support!

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

FINANCIAL REVIEW

Principal funding sources

Our two shops (Ash Vale and North Camp) continued to produce the principal income for the branch. The trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2024

FINANCIAL REVIEW

Reserves policy

The Branch has adopted a formal reserves policy that takes into consideration our current reserves; anticipated income; ongoing welfare expenditure; fundraising expenses; other planned expenses and a contingency. The policy is intended to guide and inform how trustees plan expenditure through the year so that the branch will maintain satisfactory financial health. It is reviewed annually by the committee. The policy supplements the Treasurer's ongoing oversight of more frequent (monthly or quarterly) reviews with the Trustees.

At 31st December 2024 the unrestricted fund amounts to a sum of £598,245 which the Trustees consider to be sufficient to cover the stated reserves policy. The accounts and interest rates were reviewed and funds have been moved into higher interest bearing accounts in the course of 2024.

Going concern

The Trustees monitor and assess the charity's ability to continue in operation. Together with the level of reserves available to the charity, the Trustees conclude that the charity is a going concern.

FUTURE PLANS

The Trustees had not envisaged any change in the way the Branch carried on its activities. We were able to attend some of our traditional fund-raising events in 2024 and hope to increase these in 2025. We will continue looking at ways of attracting volunteers and Trustee along with increasing Branch publicity, highlighting our activities and increasing our income. We are also looking to start visiting brownies, cubs, schools, etc to bring awareness to the young and explain the aims of the branch locally.

The increase in demand for our resources means that we have to continually monitor our expenditure policies. This will ensure we are using our generated income as effectively as possible with a sustainable, long-term approach to animal welfare.

We also continue to review new opportunities for expanding our income generation through retail, government assistance and fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The branch is an unincorporated charitable association and a branch of, and thus dependent on, the Royal Society for the Prevention of Cruelty to Animals, (the Society).

The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended), and is governed by the Acts and by the rules of the Society.

The branch is governed by the branch rules, and these accord with Rule XI of the Society's rules, and are approved by the Council of the Society. The branch is a separate registered charity.

Organisational structure

The management of the Branch is entrusted to a branch committee, who are the trustees of the charity.

The method of appointment of new trustee members is set out in the Society's branch rules.

Due to ill health and relocation, some Trustees have left the Branch. We thank them for their support. The Branch is actively recruiting new Trustees.

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day to day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 6 and 15 to the accounts.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

J Cardew
M Newman
S Herber
P Herber
M Wingate
S Hathaway

Independent Examiner

Neil Hollingshead F.C.C.A
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
Shawbrook Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2024**

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Wingate - Trustee

REGISTERED CHARITY NUMBER: 201291

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2024
for
RSPCA Hants & Surrey Border Branch**

RSPCA Hants & Surrey Border Branch

**Contents of the Financial Statements
for the Year Ended 31st December 2024**

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RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2024

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RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2024

FINANCIAL REVIEW

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At the 31 December 2024 the unrestricted fund amounts to a sum of £596,890 which the Trustees consider to be sufficient to cover the stated reserves policy. The accounts and interest rates were reviewed and funds have been moved into higher interest bearing accounts in the course of 2024.

Going concern

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FUTURE PLANS

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RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day to day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 5 and 13 to the accounts.

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

S Littlewood
J Cardew
M Newman
V Leonard
S Herber
P Herber
M Wingate
S Hathaway
K Lawrance
S Rotherham

Independent Examiner

Neil Hollingshead F.C.C.A
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
Shawbrook Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

Approved by order of the board of trustees on 9th June 2025 and signed on its behalf by:



M Wingate - Trustee

RSPCA Hants & Surrey Border Branch

Statement of Trustees' Responsibilities for the Year Ended 31st December 2024

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) 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.

**Independent Examiner's Report to the Trustees of
RSPCA Hants & Surrey Border Branch**

Independent examiner's report to the trustees of RSPCA Hants & Surrey Border Branch

I report to the charity trustees on my examination of the accounts of RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Neil Hollingshead F.C.C.A

Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Date: 9th June 2025

RSPCA Hants & Surrey Border Branch

**Statement of Financial Activities
for the Year Ended 31st December 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		61,670	129,131
Charitable activities			
Local & national animal welfare		10,915	12,900
Other trading activities	2	245,892	252,004
Investment income	3	10,081	6,150
Other income		<u>-</u>	<u>111</u>
Total		<u>328,558</u>	<u>400,296</u>
 EXPENDITURE ON			
Raising funds			
Other trading activities		<u>149,973</u>	<u>139,222</u>
		149,973	139,222
Charitable activities			
Local & national animal welfare		<u>119,326</u>	<u>105,482</u>
Total		<u>269,299</u>	<u>244,704</u>
 NET INCOME		 59,259	 155,592
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>537,631</u>	<u>382,039</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>596,890</u>	 <u>537,631</u>

The notes on page 9 to 16 form part of these financial statements

RSPCA Hants & Surrey Border Branch

**Balance Sheet
31st December 2024**

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	1,611	2,013
CURRENT ASSETS			
Stocks	8	103	98
Debtors	9	24,037	16,972
Cash at bank and in hand		<u>586,070</u>	<u>527,002</u>
		610,210	544,072
CREDITORS			
Amounts falling due within one year	10	(14,931)	(8,454)
		<u>595,279</u>	<u>535,618</u>
NET CURRENT ASSETS			
		<u>596,890</u>	<u>537,631</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>596,890</u>	<u>537,631</u>
NET ASSETS			
		<u>596,890</u>	<u>537,631</u>
FUNDS	11		
Unrestricted funds		<u>596,890</u>	<u>537,631</u>
TOTAL FUNDS		<u>596,890</u>	<u>537,631</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th June 2025 and were signed on its behalf by:



M Wingate - Trustee

The notes on page 9 to 16 form part of these financial statements

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements for the Year Ended 31st December 2024

1. ACCOUNTING POLICIES

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 2019)', 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 trust constitutes a public benefit entity as defined by FRS102.
The financial statements are presented in Sterling (£).

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

Income

The general principle is that incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. However the nature of much of the income is voluntary, and can only be included on a cash basis. This includes any share of the national door to door collection, which is apportioned between branches, in some cases over a year after the collection, and the amount received by the branch is not under its control.

Government grants are recognised in the profit and loss account, on an accruals basis, when there is a reasonable expectation that the conditions attaching to the grant will be complied with and that the grant will be received.

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.

Charitable activities

The branch charitable activities relate to the operation of the veterinary care and animal re-homing scheme.

Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over their estimated useful lives as follows:

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	20% on cost

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Stocks

Stocks are measured at the lower of cost and selling price less cost to complete and sell. Cost is calculated on a first in, first out basis and includes all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

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.

Hire purchase and leasing commitments

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued for the Year Ended 31st December 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less costs to complete and sell. If an item of or stock group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,534	2,011
Shop sales of donated & bought -in goods	<u>244,358</u>	<u>249,993</u>
	<u>245,892</u>	<u>252,004</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>10,081</u>	<u>6,150</u>

4. INDEPENDENT EXAMINATION FEE

	2024	2023
	£	£
Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	<u>1,175</u>	<u>1,175</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

During the year trustees were reimbursed expenses in the sum of £ 174 (2023 £1,771). The monies related to disbursements incurred by the trustees in relation to their service for the charity.

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	111,566	105,588
Other pension costs	<u>1,929</u>	<u>1,550</u>
	<u>113,495</u>	<u>107,138</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Fundraising	7	7
Animal Welfare	<u>2</u>	<u>1</u>
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

6. STAFF COSTS - continued

In addition to employed staff, the charity also relies upon the 75 or so volunteers who are involved in all the branch activities.

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2024 and 31st December 2024	<u>13,503</u>	<u>6,990</u>	<u>20,493</u>
DEPRECIATION			
At 1st January 2024	11,490	6,990	18,480
Charge for year	<u>402</u>	<u>-</u>	<u>402</u>
At 31st December 2024	<u>11,892</u>	<u>6,990</u>	<u>18,882</u>
NET BOOK VALUE			
At 31st December 2024	<u><u>1,611</u></u>	<u><u>-</u></u>	<u><u>1,611</u></u>
At 31st December 2023	<u><u>2,013</u></u>	<u><u>-</u></u>	<u><u>2,013</u></u>

8. STOCKS

	2024 £	2023 £
Stocks	<u>103</u>	<u>98</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	4,578	-
VAT	2,803	3,430
Prepayments and accrued income	<u>16,656</u>	<u>13,542</u>
	<u><u>24,037</u></u>	<u><u>16,972</u></u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Trade creditors	6,191	5,775
	Other creditors	<u>8,740</u>	<u>2,679</u>
		<u>14,931</u>	<u>8,454</u>

11.	MOVEMENT IN FUNDS		
		At 1.1.24	Net movement in funds
		£	£
	Unrestricted funds		At
	General fund	537,631	31.12.24
		<u>537,631</u>	£
	TOTAL FUNDS	<u>537,631</u>	<u>596,890</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,558	(269,299)	59,259
	<u>328,558</u>	<u>(269,299)</u>	<u>59,259</u>
TOTAL FUNDS	<u>328,558</u>	<u>(269,299)</u>	<u>59,259</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At
	£	£	31.12.23
			£
Unrestricted funds			
General fund	382,039	155,592	537,631
	<u>382,039</u>	<u>155,592</u>	<u>537,631</u>
TOTAL FUNDS	<u>382,039</u>	<u>155,592</u>	<u>537,631</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,296	(244,704)	155,592
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>400,296</u>	<u>(244,704)</u>	<u>155,592</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	382,039	214,851	596,890
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>382,039</u>	<u>214,851</u>	<u>596,890</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	728,854	(514,003)	214,851
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>728,854</u>	<u>(514,003)</u>	<u>214,851</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

12. OTHER FINANCIAL COMMITMENTS

a) The North Camp premises were occupied under a fixed term lease to February 2025 at an annual rent of £18,000. The intention is for this lease to be extended for a further 10 years and at present this is being re-contracted for with the landlord.

b) The Ash Vale premises lease was extended for 10 years in 2020 at an annual rent of £18,000.

13. RELATED PARTY DISCLOSURES

At the year end the charity owed trustees NIL, (2023: NIL).

14. ULTIMATE CONTROLLING PARTY

For the whole of the current and previous period the charity was controlled by its trustees.

RSPCA Hants & Surrey Border Branch

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,113	37,854
Gift aid	18,114	16,392
Legacies	-	74,402
Subscriptions	<u>443</u>	<u>483</u>
	61,670	129,131
Other trading activities		
Fundraising events	1,534	2,011
Shop sales of donated & bought -in goods	<u>244,358</u>	<u>249,993</u>
	245,892	252,004
Investment income		
Deposit account interest	10,081	6,150
Charitable activities		
Animal adoptions	10,915	12,900
Other income		
Commission received	<u>-</u>	<u>111</u>
Total incoming resources	328,558	400,296
EXPENDITURE		
Other trading activities		
Shop purchases	1,657	1,405
Wages	92,812	84,595
Pensions	1,929	1,550
Other shop operating costs	51,021	50,437
Other fundraising costs	-	409
Legal fees	2,151	83
Fixtures and fittings	<u>403</u>	<u>743</u>
	149,973	139,222
Charitable activities		
Wages	18,754	20,993
Veterinary scheme	58,187	35,756
Carried forward	76,941	56,749

This page does not form part of the statutory financial statements

RSPCA Hants & Surrey Border Branch

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024 £	2023 £
Charitable activities		
Brought forward	76,941	56,749
Animal board costs	31,058	37,275
Insurance	581	837
Motor expenses	2,595	2,139
Telephone	2,328	2,103
Postage and stationery	537	742
Sundries	184	745
Bank charges	<u>3,927</u>	<u>3,717</u>
	118,151	104,307
Support costs		
Governance costs		
Independent examination fee	<u>1,175</u>	<u>1,175</u>
Total resources expended	<u>269,299</u>	<u>244,704</u>
Net income	<u>59,259</u>	<u>155,592</u>

This page does not form part of the statutory financial statements

Registered charity no 201291

VAT Number GB 381824482

Date: 09/06/2025

Dear Sirs

During the course of your audit of the financial statements of the charity for the year ended 31st December 2024, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework (FRS 102 and the FRS 102 Charity SORP), that give a true and fair view and for making accurate representations to you as our independent examiners and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the examiner and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
Paul Herber	Trustee	Reimbursed expenses £173.77

7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
15. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
16. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
17. We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that:
 - so far as each trustee is aware, there is no relevant information of which you as examiners are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your examination.

Yours faithfully,



.....
Signed on behalf of the board of trustees

Trustee – M Wingate

Date.....*9th June 2025*.....

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2023
for
RSPCA Hants & Surrey Border Branch**

RSPCA Hants & Surrey Border Branch

**Contents of the Financial Statements
for the Year Ended 31st December 2023**

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RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Branch is to promote the objective of the Society with particular reference to the Hants & Surrey Border area, in accordance with the policies of the Society. The Society's objectives are to promote kindness and to prevent or suppress cruelty to animals.

The policy of the Branch is to raise funds in the Hants & Surrey Border area to achieve our animal welfare objectives. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care. These are handed over by owners who are no longer able to care for them for a range of reasons or from RSPCA Officers on the grounds of abandonment, neglect or cruelty. These animals are cared for at a local private boarding establishment or with fosterers and re-homed when appropriate. Secondly, there is our Welfare Assistance Scheme which provides financial help to local owners on State Benefits or low incomes who have pets that are sick or injured. We make a contribution towards the costs based on a case-by-case basis. As part of our Welfare Assistance Scheme, we also provide free neutering and microchipping for cats, dogs and rabbits, again criteria dependent.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the branch during 2023 has been extremely challenging owing to the cost-of-living situation. We have continued our prudent policy for charitable expenditure resulting in an increase in our reserves when compared with 2022. Reserves remain healthy at £538k.

The Branch continues to provide financial help to members of the public. It helps towards the cost of veterinary treatment for sick & injured pets. The Branch also fully funds free neutering and microchipping. 131 cats and other companion animals were rescued and re-homed during 2023. 90 cats and dogs were microchipped and 103 neutered. The Branch also provided welfare assistance for 212 dogs, cats and others. The trustees actively manage the welfare and re-homing expenditure to ensure that it is well targeted. The welfare voucher scheme was restructured to an electronic version replacing the outdated manual system. This has reduced costs and provides a more efficient service.

The Branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for re-homing and help out in our shops. To those who already help out, we are thankful for their support!

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

FINANCIAL REVIEW

Principal funding sources

Our two shops (Ash Vale and North Camp) continued to produce the principal income for the branch. To this end a decision was made in 2022 to appoint a Retail Operations Manager to oversee both shops and set up uniform pricing structure, reduce overheads where possible and ensure best practice is applied. This has proved successful and value has been added to our sales and just as importantly removed certain bought in items with low margins. The trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2023

FINANCIAL REVIEW

Reserves policy

The Branch has adopted a formal reserves policy that takes into consideration our current reserves; anticipated income; ongoing welfare expenditure; fundraising expenses; other planned expenses and a contingency. The policy is intended to guide and inform how trustees plan expenditure through the year so that the branch will maintain satisfactory financial health. It is reviewed annually by the committee. The policy supplements the Treasurer's ongoing oversight of more frequent (monthly or quarterly) reviews with the Trustees.

At the 31 December 2023 the unrestricted fund amounts to a sum of £537,631 which the Trustees consider to be sufficient to cover the stated reserves policy.

Going concern

The Trustees monitor and assess the charity's ability to continue in operation. Together with the level of reserves available to the charity, the Trustees conclude that the charity is a going concern.

FUTURE PLANS

The Trustees had not envisaged any change in the way the Branch carried on its activities. However, with the Covid 19 and the cost-of-living situation, we had been forced to bring forward some longer-term plans. New revenue streams, including Easyfundraising, Amazon Smile, Music Magpie as well as online sales using eBay and Gumtree are now proving to have been worthwhile. We were able to attend some of our traditional fund-raising events in 2023 and hope to increase these in 2024. We will continue looking at ways of attracting volunteers and Trustee along with increasing Branch publicity, highlighting our activities and increasing our income. We are also looking to start visiting brownies, cubs, schools, etc to bring awareness to the young and explain the aims of the branch locally.

The increase in demand for our resources means that we have to continually monitor our expenditure policies. This will ensure we are using our generated income as effectively as possible with a sustainable, long-term approach to animal welfare.

We also continue to review new opportunities for expanding our income generation through retail, government assistance and fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The branch is an unincorporated charitable association and a branch of, and thus dependent on, the Royal Society for the Prevention of Cruelty to Animals, (the Society).

The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended), and is governed by the Acts and by the rules of the Society.

The branch is governed by the branch rules, and these accord with Rule XI of the Society's rules, and are approved by the Council of the Society. The branch is a separate registered charity.

Organisational structure

The management of the Branch is entrusted to a branch committee, who are the trustees of the charity.

The method of appointment of new trustee members is set out in the Society's branch rules.

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day to day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 6 and 15 to the accounts.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

S Littlewood
J Cardew
M Newman
V Leonard
S Herber
P Herber
M Wingate
S Hathaway
K Lawrance (appointed 1.3.2023)
S Rotherham (appointed 1.3.2023)

Independent Examiner

Neil Hollingshead F.C.C.A
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
The Charities Aid Foundation Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2023**

Approved by order of the board of trustees on 29th May 2024 and signed on its behalf by:

S Littlewood - Trustee

RSPCA Hants & Surrey Border Branch

Statement of Trustees' Responsibilities for the Year Ended 31st December 2023

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) 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.

**Independent Examiner's Report to the Trustees of
RSPCA Hants & Surrey Border Branch**

Independent examiner's report to the trustees of RSPCA Hants & Surrey Border Branch

I report to the charity trustees on my examination of the accounts of RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Neil Hollingshead F.C.C.A

Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

29th May 2024

RSPCA Hants & Surrey Border Branch

Statement of Financial Activities
for the Year Ended 31st December 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		129,131	56,931
Charitable activities			
Local & national animal welfare		12,900	8,880
Other trading activities	2	252,004	238,339
Investment income	3	6,150	623
Other income		111	147
Total		<u>400,296</u>	<u>304,920</u>
EXPENDITURE ON			
Raising funds			
Other trading activities		139,222	124,442
		<u>139,222</u>	<u>124,442</u>
Charitable activities			
Local & national animal welfare		105,482	106,036
Total		<u>244,704</u>	<u>230,478</u>
NET INCOME		155,592	74,442
RECONCILIATION OF FUNDS			
Total funds brought forward		382,039	307,597
TOTAL FUNDS CARRIED FORWARD		<u><u>537,631</u></u>	<u><u>382,039</u></u>

The notes on page 0 form part of these financial statements

RSPCA Hants & Surrey Border Branch

**Balance Sheet
31st December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	2,012	1,809
CURRENT ASSETS			
Stocks	9	98	50
Debtors	10	16,972	14,582
Cash at bank and in hand		527,002	389,387
		<u>544,072</u>	<u>404,019</u>
CREDITORS			
Amounts falling due within one year	11	(8,453)	(23,789)
		<u>535,619</u>	<u>380,230</u>
NET CURRENT ASSETS			
		<u>537,631</u>	<u>382,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>537,631</u>	<u>382,039</u>
NET ASSETS			
		<u>537,631</u>	<u>382,039</u>
FUNDS			
Unrestricted funds	12	537,631	382,039
TOTAL FUNDS			
		<u>537,631</u>	<u>382,039</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th May 2024 and were signed on its behalf by:

S Littlewood - Trustee

The notes on page 0 form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 2023**

1. ACCOUNTING POLICIES

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 2019)', 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 trust constitutes a public benefit entity as defined by FRS102.

The financial statements are presented in Sterling (£).

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

Income

The general principle is that incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. However the nature of much of the income is voluntary, and can only be included on a cash basis. This includes any share of the national door to door collection, which is apportioned between branches, in some cases over a year after the collection, and the amount received by the branch is not under its control.

Government grants are recognised in the profit and loss account, on an accruals basis, when there is a reasonable expectation that the conditions attaching to the grant will be complied with and that the grant will be received.

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.

Charitable activities

The branch charitable activities relate to the operation of the veterinary care and animal re-homing scheme.

Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over their estimated useful lives as follows:

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	20% on cost

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

1. **ACCOUNTING POLICIES - continued**

Tangible fixed assets

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Stocks

Stocks are measured at the lower of cost and selling price less cost to complete and sell.

Cost is calculated on a first in, first out basis and includes all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

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.

Hire purchase and leasing commitments

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less costs to complete and sell. If an item of or stock group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,011	807
Shop sales of donated & bought -in goods	249,993	237,532
	<u>252,004</u>	<u>238,339</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	6,150	623
	<u>6,150</u>	<u>623</u>

4. SUPPORT COSTS

		Governance costs
		£
Local & national animal welfare		1,175
		<u>1,175</u>

5. INDEPENDENT EXAMINATION FEE

	2022	2021
	£	£
Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	1,150	1,100
	<u>1,150</u>	<u>1,100</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year five trustees were reimbursed expenses in the sum of £ 1,771 (2022 £344). The monies related to equipment, telephone, postage costs and disbursements incurred by the trustees in relation to their service for the charity.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	105,588	88,459
Other pension costs	1,550	1,156
	107,138	89,615

The average monthly number of employees during the year was as follows:

	2023	2022
Fundraising	7	7
Animal Welfare	1	1
	8	8

No employees received emoluments in excess of £60,000.

In addition to employed staff, the charity also relies upon the 75 or so volunteers who are involved in all the branch activities.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2023	12,556	6,990	19,546
Additions	946	-	946
	13,502	6,990	20,492
DEPRECIATION			
At 1st January 2023	10,747	6,990	17,737
Charge for year	743	-	743
	11,490	6,990	18,480
NET BOOK VALUE			
At 31st December 2023	2,012	-	2,012
At 31st December 2022	1,809	-	1,809

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

9. STOCKS			
		2023	2022
		£	£
Stocks		98	50
		<u> </u>	<u> </u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
VAT		3,430	3,370
Prepayments and accrued income		13,542	11,212
		<u> </u>	<u> </u>
		<u>16,972</u>	<u>14,582</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2023	2022
		£	£
Trade creditors		5,774	16,747
Taxation and social security		-	1,858
Other creditors		2,679	5,184
		<u> </u>	<u> </u>
		<u>8,453</u>	<u>23,789</u>
12. MOVEMENT IN FUNDS			
		Net	At
	At 1.1.23	movement	31.12.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	382,039	155,592	537,631
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>382,039</u>	<u>155,592</u>	<u>537,631</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	400,296	(244,704)	155,592
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>400,296</u>	<u>(244,704)</u>	<u>155,592</u>

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	307,597	74,442	382,039
TOTAL FUNDS	<u>307,597</u>	<u>74,442</u>	<u>382,039</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,920	(230,478)	74,442
TOTAL FUNDS	<u>304,920</u>	<u>(230,478)</u>	<u>74,442</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	307,597	230,034	537,631
TOTAL FUNDS	<u>307,597</u>	<u>230,034</u>	<u>537,631</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	705,216	(475,182)	230,034
TOTAL FUNDS	<u>705,216</u>	<u>(475,182)</u>	<u>230,034</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

13. OTHER FINANCIAL COMMITMENTS

a) The North Camp premises are occupied under a fixed term lease to February 2025 at an annual rent of £18,000.

b) The Ash Vale premises lease was extended for 10 years in 2020 at an annual rent of £18,000.

14. RELATED PARTY DISCLOSURES

At the year end the charity owed trustees NIL, (2022: NIL).

15. ULTIMATE CONTROLLING PARTY

For the whole of the current and previous period the charity was controlled by its trustees.

RSPCA Hants & Surrey Border Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,854	36,186
Gift aid	16,392	18,248
Legacies	74,402	2,000
Subscriptions	483	497
	<u>129,131</u>	<u>56,931</u>
Other trading activities		
Fundraising events	2,011	807
Shop sales of donated & bought -in goods	249,993	237,532
	<u>252,004</u>	<u>238,339</u>
Investment income		
Deposit account interest	6,150	623
Charitable activities		
Animal adoptions	12,900	8,880
Other income		
Commission received	111	147
	<u>400,296</u>	<u>304,920</u>
EXPENDITURE		
Other trading activities		
Shop purchases	1,405	1,557
Wages	84,595	73,236
Pensions	1,550	1,156
Other shop operating costs	50,437	48,053
Other fundraising costs	409	25
Legal fees	83	-
Fixtures and fittings	743	375
Loss on disposal of fixed assets	-	40
	<u>139,222</u>	<u>124,442</u>
Charitable activities		
Wages	20,993	15,223
Carried forward	20,993	15,223

This page does not form part of the statutory financial statements

RSPCA Hants & Surrey Border Branch

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023	2022
	£	£
Charitable activities		
Brought forward	20,993	15,223
Veterinary scheme	35,756	47,434
Animal board costs	37,275	31,303
Donations & headquarters	-	1,200
Insurance	837	651
Motor expenses	2,139	1,819
Telephone	2,103	1,884
Postage and stationery	742	1,197
Advertising	-	33
Sundries	745	603
Bank charges	3,717	3,539
	<u>104,307</u>	<u>104,886</u>
Support costs		
Governance costs		
Independent examination fee	1,175	1,150
	<u>1,175</u>	<u>1,150</u>
Total resources expended	<u>244,704</u>	<u>230,478</u>
Net income	<u>155,592</u>	<u>74,442</u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2022
for
RSPCA Hants & Surrey Border Branch**

RSPCA Hants & Surrey Border Branch

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

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RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Branch is to promote the objective of the Society with particular reference to the Hants & Surrey Border area, in accordance with the policies of the Society. The Society's objectives are to promote kindness and to prevent or suppress cruelty to animals.

The policy of the Branch is to raise funds in the Hants & Surrey Border area to achieve our animal welfare objectives. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care. These are handed over by owners who are no longer able to care for them for a range of reasons or from RSPCA Officers on the grounds of abandonment, neglect or cruelty. These animals are cared for at a local private boarding establishment or with fosterers and re-homed when appropriate. Secondly, there is our Welfare Assistance Scheme which provides financial help to local owners on State Benefits or low incomes who have pets that are sick or injured. We make a contribution towards the costs based on a case-by-case basis. As part of our Welfare Assistance Scheme, we also provide free neutering and microchipping for cats, dogs and rabbits, again criteria dependent.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the branch during 2022 has been extremely challenging owing to the cost-of-living situation. We have continued our prudent policy for charitable expenditure resulting in an increase in our reserves when compared with 2021. Reserves remain healthy at £382k.

The Branch continues to provide financial help to members of the public. It helps towards the cost of veterinary treatment for sick & injured pets. The Branch also fully funds free neutering and microchipping. 101 cats and other companion animals were rescued and re-homed during 2022. 89 cats and dogs were microchipped and 179 neutered. The Branch also provided welfare assistance for 219 dogs, cats and others. The trustees actively manage the welfare and re-homing expenditure to ensure that it is well targeted. The welfare voucher scheme was restructured to an electronic version replacing the outdated manual system. This will reduce costs and provide a more efficient service.

The Branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for re-homing and help out in our shops. To those who already help out, we are thankful for their support!

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

FINANCIAL REVIEW

Principal funding sources

Our two shops (Ash Vale and North Camp) continued to produce the principal income for the branch. To this end a decision was made in 2022 to appoint a Retail Operations Manager to oversee both shops and set up uniform pricing structure, reduce overheads where possible and ensure best practice is applied. The trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2022

FINANCIAL REVIEW

Reserves policy

The Branch has adopted a formal reserves policy that takes into consideration our current reserves; anticipated income; ongoing welfare expenditure; fundraising expenses; other planned expenses and a contingency. The policy is intended to guide and inform how trustees plan expenditure through the year so that the branch will maintain satisfactory financial health. It is reviewed annually by the committee. The policy supplements the Treasurer's ongoing oversight of more frequent (monthly or quarterly) reviews with the Trustees.

At the 31 December 2022 the unrestricted fund amounts to a sum of £382,039 which the Trustees consider to be sufficient to cover the stated reserves policy.

Going concern

The Trustees monitor and assess the charity's ability to continue in operation. Together with the level of reserves available to the charity, the Trustees conclude that the charity is a going concern.

FUTURE PLANS

The Trustees had not envisaged any change in the way the Branch carried on its activities. However, with the Covid 19 and the cost-of-living situation, we have been forced to bring forward some longer-term plans. New revenue streams, including Easyfundraising, Amazon Smile, Music Magpie as well as online sales using eBay and Gumtree. We were able to attend some of our traditional fund-raising events in 2022 and hope to increase these in 2023.. We will continue looking at ways of attracting volunteers and Trustee along with increasing Branch publicity, highlighting our activities and increasing our income.

The increase in demand for our resources means that we have to continually monitor our expenditure policies. This will ensure we are using our generated income as effectively as possible with a sustainable, long-term approach to animal welfare.

We also continue to review new opportunities for expanding our income generation through retail, government assistance and fundraising in order to try and sustain our current level of welfare and re-homing expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The branch is an unincorporated charitable association and a branch of, and thus dependent on, the Royal Society for the Prevention of Cruelty to Animals, (the Society).

The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended), and is governed by the Acts and by the rules of the Society.

The branch is governed by the branch rules, and these accord with Rule XI of the Society's rules, and are approved by the Council of the Society. The branch is a separate registered charity.

Organisational structure

The management of the Branch is entrusted to a branch committee, who are the trustees of the charity.

The method of appointment of new trustee members is set out in the Society's branch rules.

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day to day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 6 and 15 to the accounts.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

S Littlewood
J Cardew
M Newman
V Leonard
S Herber
P Herber
M Wingate
S Hathaway

Independent Examiner

Neil Hollingshead F.C.C.A
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
The Charities Aid Foundation Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2022**

Approved by order of the board of trustees on 23rd May 2023 and signed on its behalf by:

S Littlewood - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Hants & Surrey Border Branch**

Independent examiner's report to the trustees of RSPCA Hants & Surrey Border Branch

I report to the charity trustees on my examination of the accounts of RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Neil Hollingshead F.C.C.A

Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

23rd May 2023

RSPCA Hants & Surrey Border Branch

Statement of Financial Activities
for the Year Ended 31st December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,931	47,158
Charitable activities			
Local & national animal welfare		8,880	7,120
Other trading activities	2	238,339	142,292
Investment income	3	623	60
Other income		147	34,367
Total		<u>304,920</u>	<u>230,997</u>
EXPENDITURE ON			
Raising funds			
Other trading activities		124,442	111,818
		<u>124,442</u>	<u>111,818</u>
Charitable activities			
Local & national animal welfare		106,036	73,407
Total		<u>230,478</u>	<u>185,225</u>
NET INCOME		74,442	45,772
RECONCILIATION OF FUNDS			
Total funds brought forward		307,597	261,825
TOTAL FUNDS CARRIED FORWARD		<u><u>382,039</u></u>	<u><u>307,597</u></u>

The notes on page 0 form part of these financial statements

RSPCA Hants & Surrey Border Branch

**Balance Sheet
31st December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	1,809	1,913
CURRENT ASSETS			
Stocks	9	50	211
Debtors	10	14,582	12,562
Cash at bank and in hand		389,387	298,721
		<u>404,019</u>	<u>311,494</u>
CREDITORS			
Amounts falling due within one year	11	(23,789)	(5,810)
		<u>382,230</u>	<u>305,684</u>
NET CURRENT ASSETS			
		<u>382,039</u>	<u>307,597</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>382,039</u>	<u>307,597</u>
NET ASSETS			
		<u>382,039</u>	<u>307,597</u>
FUNDS			
Unrestricted funds	12	382,039	307,597
TOTAL FUNDS		<u>382,039</u>	<u>307,597</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd May 2023 and were signed on its behalf by:

S Littlewood - Trustee

The notes on page 0 form part of these financial statements

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

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 2019)', 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 trust constitutes a public benefit entity as defined by FRS102.

The financial statements are presented in Sterling (£).

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

Income

The general principle is that incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. However the nature of much of the income is voluntary, and can only be included on a cash basis. This includes any share of the national door to door collection, which is apportioned between branches, in some cases over a year after the collection, and the amount received by the branch is not under its control.

Government grants are recognised in the profit and loss account, on an accruals basis, when there is a reasonable expectation that the conditions attaching to the grant will be complied with and that the grant will be received.

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.

Charitable activities

The branch charitable activities relate to the operation of the veterinary care and animal re-homing scheme.

Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over their estimated useful lives as follows:

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	20% on cost

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Stocks

Stocks are measured at the lower of cost and selling price less cost to complete and sell.

Cost is calculated on a first in, first out basis and includes all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

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.

Hire purchase and leasing commitments

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less costs to complete and sell. If an item of or stock group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	807	231
Shop sales of donated & bought -in goods	237,532	142,061
	<u>238,339</u>	<u>142,292</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	623	60
	<u>623</u>	<u>60</u>

4. SUPPORT COSTS

		Governance costs
		£
Local & national animal welfare		1,150
		<u>1,150</u>

5. INDEPENDENT EXAMINATION FEE

	2022	2021
	£	£
Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	1,150	1,100
	<u>1,150</u>	<u>1,100</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

During the year five trustees were reimbursed expenses in the sum of £ 344 (2021 £571). The monies related to equipment, telephone, postage costs and disbursements incurred by the trustees in relation to their service for the charity.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	88,459	78,592
Other pension costs	1,156	898
	89,615	79,490
	89,615	79,490

The average monthly number of employees during the year was as follows:

	2022	2021
Fundraising	7	7
Animal Welfare	1	2
	8	9
	8	9

No employees received emoluments in excess of £60,000.

In addition to employed staff, the charity also relies upon the 75 or so volunteers who are involved in all the branch activities.

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2022	12,541	6,990	19,531
Additions	310	-	310
Disposals	(295)	-	(295)
	12,556	6,990	19,546
At 31st December 2022	12,556	6,990	19,546
DEPRECIATION			
At 1st January 2022	10,628	6,990	17,618
Charge for year	374	-	374
Eliminated on disposal	(255)	-	(255)
	10,747	6,990	17,737
At 31st December 2022	10,747	6,990	17,737
NET BOOK VALUE			
At 31st December 2022	1,809	-	1,809
	1,809	-	1,809
At 31st December 2021	1,913	-	1,913
	1,913	-	1,913

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

9. STOCKS		2022	2021
		£	£
Stocks		50	211
		<u>50</u>	<u>211</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
VAT		3,370	2,294
Prepayments and accrued income		11,212	10,268
		<u>14,582</u>	<u>12,562</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		16,747	4,220
Taxation and social security		1,858	-
Other creditors		5,184	1,590
		<u>23,789</u>	<u>5,810</u>
12. MOVEMENT IN FUNDS		Net movement	At
	At 1.1.22	in funds	31.12.22
	£	£	£
Unrestricted funds			
General fund	307,597	74,442	382,039
	<u>307,597</u>	<u>74,442</u>	<u>382,039</u>
TOTAL FUNDS	<u>307,597</u>	<u>74,442</u>	<u>382,039</u>
Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	304,920	(230,478)	74,442
	<u>304,920</u>	<u>(230,478)</u>	<u>74,442</u>
TOTAL FUNDS	<u>304,920</u>	<u>(230,478)</u>	<u>74,442</u>

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	261,825	45,772	307,597
TOTAL FUNDS	<u>261,825</u>	<u>45,772</u>	<u>307,597</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,997	(185,225)	45,772
TOTAL FUNDS	<u>230,997</u>	<u>(185,225)</u>	<u>45,772</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	261,825	120,214	382,039
TOTAL FUNDS	<u>261,825</u>	<u>120,214</u>	<u>382,039</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	535,917	(415,703)	120,214
TOTAL FUNDS	<u>535,917</u>	<u>(415,703)</u>	<u>120,214</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

13. OTHER FINANCIAL COMMITMENTS

a) The North Camp premises are occupied under a fixed term lease to February 2026 at an annual rent of £18,000.

b) The Ash Vale premises lease was extended for 10 years in 2020 at an annual rent of £18,000.

14. RELATED PARTY DISCLOSURES

At the year end the charity owed trustees NIL, (2021: £25).

15. ULTIMATE CONTROLLING PARTY

For the whole of the current and previous period the charity was controlled by its trustees.

RSPCA Hants & Surrey Border Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,186	35,349
Gift aid	18,248	10,337
Legacies	2,000	1,000
Subscriptions	497	472
	<u>56,931</u>	<u>47,158</u>
Other trading activities		
Fundraising events	807	231
Shop sales of donated & bought -in goods	237,532	142,061
	<u>238,339</u>	<u>142,292</u>
Investment income		
Deposit account interest	623	60
Charitable activities		
Animal adoptions	8,880	7,120
Other income		
Grants received	-	34,213
Commission received	147	154
	<u>147</u>	<u>34,367</u>
Total incoming resources	<u>304,920</u>	<u>230,997</u>
EXPENDITURE		
Other trading activities		
Shop purchases	1,557	1,605
Wages	73,236	64,717
Pensions	1,156	898
Other shop operating costs	48,053	43,720
Bad debts	-	24
Other fundraising costs	25	60
Fixtures and fittings	375	478
Loss on disposal of fixed assets	40	316
	<u>124,442</u>	<u>111,818</u>

This page does not form part of the statutory financial statements

RSPCA Hants & Surrey Border Branch

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	2022 £	2021 £
Other trading activities		
Charitable activities		
Wages	15,223	13,875
Veterinary scheme	47,434	27,742
Animal board costs	31,303	23,184
Donations & headquarters	1,200	100
Insurance	651	546
Motor expenses	1,819	2,613
Telephone	1,884	1,457
Postage and stationery	1,197	527
Advertising	33	16
Sundries	603	94
Bank charges	3,539	2,153
	<hr/>	<hr/>
	104,886	72,307
Support costs		
Governance costs		
Independent examination fee	1,150	1,100
	<hr/>	<hr/>
Total resources expended	230,478	185,225
	<hr/>	<hr/>
Net income	74,442	45,772
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2021
for
RSPCA Hants & Surrey Border Branch**

RSPCA Hants & Surrey Border Branch

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for the Year Ended 31st December 2021**

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RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the branch is to promote the objective of the Society with particular reference to the Hants & Surrey border area, in accordance with the policies of the Society. The Society's objectives are to promote kindness and to prevent or suppress cruelty to animals.

The policy of the branch is to raise funds in the Hants & Surrey border area with the intention being mainly twofold in how we spend the raised funds. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care, either from members of the public who don't want their pet/s anymore or from RSPCA Officers, who have removed pets from their homes because they have been cruelly treated, neglected or abandoned. These pets are cared for at our cattery or through fosterers and are rehomed when they are well enough. Secondly, there is our Welfare Assistance Scheme which provides financial help to local families on State Benefits or low incomes who have pets that are sick or injured. We make a contribution towards the costs based on a case by case basis. As part of our Welfare Assistance Scheme, we also provide free neutering and microchipping for cats, dogs and rabbits; again criteria dependent.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the branch during 2021 has been extremely challenging with our main revenue stream, our retail outlets, being closed for nearly four months following Covid 19 restrictions. However following Government and local council grants along with support from our service providers and landlords we continued our prudent policy for charitable expenditure resulting in an increase in our reserves when compared with 2020. Reserves remain healthy at £308k.

The branch continues to provide financial help towards the cost of veterinary treatment for sick & injured pets to members of the public, including free neutering and microchipping. The branch also rescued and re-homed 105 cats and other companion animals during 2021. We microchipped 137 cats and dogs, neutered 246 and provided welfare assistance for 245 dogs, cats and others.

The branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for rehoming and help out in our shops. To those who already help out, we are thankful for their support!

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit.

FINANCIAL REVIEW

Principal funding sources

Our two shops (Ash Vale and North Camp) continued to produce the principal income for the branch. The trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising. The trustees actively manage our welfare and rehoming expenditure to ensure that it is well targeted.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2021

FINANCIAL REVIEW

Reserves policy

The branch has adopted a formal reserves policy that takes into consideration our current reserves; anticipated income; ongoing welfare expenditure; fundraising expenses; other planned expenses and a contingency. The policy is intended to guide and inform how trustees plan expenditure through the year so that the branch will maintain satisfactory financial health. It is reviewed at least once annually, by the committee, such that expenditure or fundraising plans or the policy itself may be amended. The policy supplements the treasurer's ongoing oversight of more frequent (monthly or quarterly) reviews with the trustees.

At the 31 December 2021 the unrestricted fund amounts to a sum of £307,597 which the Trustees consider to be sufficient to cover the stated reserves policy.

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

FUTURE PLANS

Owing to the Covid 19 situation the trustees decided to bring forward some longer-term plans and we continue to use revenue streams such as easyfundraising, Amazon Smile, and Music Magpie. We also started online sales using eBay and Facebook market place. With the easing of restrictions, hopefully, we will be able to attend more of our traditional fund-raising events. We aim to slightly restructure our shops and will be appointing a Retail Operations Manager from within to oversee both shops in order to be more focused on our operations and uniformity of procedures and practices. We will continue looking at ways of attracting volunteers, increasing publicity, promoting our activities and increasing overall income. The increased growth of demand for our resources means that we have to continually monitor our expenditure policies to ensure we are using our generated income as effectively as possible and with a sustainable, long-term approach to animal welfare. We also continue to review new opportunities for expanding our income generation through retail, government assistance and fundraising in order to try and sustain and hopefully grow our current level of welfare and rehoming.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The branch is an unincorporated charitable association and a branch of, and thus dependent on, the Royal Society for the Prevention of Cruelty to Animals, (the Society).

The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended), and is governed by the Acts and by the rules of the Society.

The branch is governed by the branch rules, and these accord with Rule XI of the Society's rules, and are approved by the Council of the Society. The branch is a separate registered charity.

Organisational structure

The management of the Branch is entrusted to a branch committee, who are the trustees of the charity.

The method of appointment of new trustee members is set out in the Society's branch rules.

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day to day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 6 and 15 to the accounts.

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

S Littlewood
J Cardew
P Flint
M Newman
V Leonard
S Herber
P Herber
M Wingate

Independent Examiner

Neil Hollingshead F.C.C.A
Association of Chartered Certified Accountants
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
The Charities Aid Foundation Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2021**

Approved by order of the board of trustees on 25 May 2022 and signed on its behalf by:

S Littlewood - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Hants & Surrey Border Branch**

Independent examiner's report to the trustees of RSPCA Hants & Surrey Border Branch

I report to the charity trustees on my examination of the accounts of RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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.



Neil Hollingshead F.C.C.A
Association of Chartered Certified Accountants
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Date: 25 May 2022

RSPCA Hants & Surrey Border Branch

**Statement of Financial Activities
for the Year Ended 31st December 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		47,158	39,374
Charitable activities			
Local & national animal welfare		7,120	6,160
Other trading activities	2	142,292	113,650
Investment income	3	60	302
Other income		<u>34,367</u>	<u>38,395</u>
Total		230,997	197,881
EXPENDITURE ON			
Raising funds			
Other trading activities		<u>111,818</u>	<u>106,755</u>
		111,818	106,755
Charitable activities			
Local & national animal welfare		<u>73,407</u>	<u>85,651</u>
Total		185,225	192,406
NET INCOME		45,772	5,475
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>261,825</u>	<u>256,350</u>
TOTAL FUNDS CARRIED FORWARD		<u>307,597</u>	<u>261,825</u>

The notes on pages 8 to 15 form part of these financial statements

RSPCA Hants & Surrey Border Branch

**Balance Sheet
31st December 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	1,913	2,708
CURRENT ASSETS			
Stocks	9	211	425
Debtors	10	12,562	12,334
Cash at bank and in hand		<u>298,721</u>	<u>257,680</u>
		311,494	270,439
CREDITORS			
Amounts falling due within one year	11	(5,810)	(11,322)
		<u>305,684</u>	<u>259,117</u>
NET CURRENT ASSETS			
		<u>305,684</u>	<u>259,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		307,597	261,825
		<u>307,597</u>	<u>261,825</u>
NET ASSETS		<u>307,597</u>	<u>261,825</u>
FUNDS	12		
Unrestricted funds		<u>307,597</u>	<u>261,825</u>
TOTAL FUNDS		<u>307,597</u>	<u>261,825</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2022 and were signed on its behalf by:

S Littlewood - Trustee

The notes on pages 8 to 15 form part of these financial statements

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

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 2019)', 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 trust constitutes a public benefit entity as defined by FRS102.

The financial statements are presented in Sterling (£).

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

Income

The general principle is that incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. However the nature of much of the income is voluntary, and can only be included on a cash basis. This includes any share of the national door to door collection, which is apportioned between branches, in some cases over a year after the collection, and the amount received by the branch is not under its control.

Government grants are recognised in the profit and loss account, on an accruals basis, when there is a reasonable expectation that the conditions attaching to the grant will be complied with and that the grant will be received.

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.

Charitable activities

The branch charitable activities relate to the operation of the veterinary care and animal re-homing scheme.

Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over their estimated useful lives as follows:

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	20% on cost

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are measured at the lower of cost and selling price less cost to complete and sell.

Cost is calculated on a first in, first out basis and includes all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

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.

Hire purchase and leasing commitments

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less costs to complete and sell. If an item of or stock group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	231	1,275
Shop sales of donated & bought -in goods	<u>142,061</u>	<u>112,375</u>
	<u>142,292</u>	<u>113,650</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

3.	INVESTMENT INCOME		
		2021	2020
		£	£
	Deposit account interest	<u>60</u>	<u>302</u>
4.	SUPPORT COSTS		Governance costs
			£
	Local & national animal welfare		<u>1,100</u>
5.	INDEPENDENT EXAMINATION FEE		
		2021	2020
		£	£
	Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	<u>1,100</u>	<u>1,150</u>
6.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.		
	Trustees' expenses		
	During the year five trustees were reimbursed expenses in the sum of £ 571 (2020 £2,333). The monies related to equipment, travel expenses, telephone, postage costs and disbursements incurred by the trustees in relation to their service for the charity.		
7.	STAFF COSTS		
		2021	2020
		£	£
	Wages and salaries	78,592	73,605
	Other pension costs	<u>898</u>	<u>1,205</u>
		<u>79,490</u>	<u>74,810</u>

The average monthly number of employees during the year was as follows:

		2021	2020
	Fundraising	7	6
	Animal Welfare	<u>2</u>	<u>2</u>
		<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

In addition to employed staff, the charity also relies upon the 75 or so volunteers who are involved in all the branch activities.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2021	14,177	6,990	21,167
Disposals	<u>(1,636)</u>	-	<u>(1,636)</u>
At 31st December 2021	<u>12,541</u>	<u>6,990</u>	<u>19,531</u>
DEPRECIATION			
At 1st January 2021	11,469	6,990	18,459
Charge for year	479	-	479
Eliminated on disposal	<u>(1,320)</u>	-	<u>(1,320)</u>
At 31st December 2021	<u>10,628</u>	<u>6,990</u>	<u>17,618</u>
NET BOOK VALUE			
At 31st December 2021	<u>1,913</u>	-	<u>1,913</u>
At 31st December 2020	<u>2,708</u>	-	<u>2,708</u>

9. STOCKS

	2021 £		2020 £
Stocks	<u>211</u>		<u>425</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £		2020 £
Trade debtors	-		59
VAT	2,294		2,682
Prepayments and accrued income	<u>10,268</u>		<u>9,593</u>
	<u>12,562</u>		<u>12,334</u>

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	4,220	8,197
Other creditors	<u>1,590</u>	<u>3,125</u>
	<u>5,810</u>	<u>11,322</u>

12. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	261,825	45,772	307,597
	<u>261,825</u>	<u>45,772</u>	<u>307,597</u>
TOTAL FUNDS	<u>261,825</u>	<u>45,772</u>	<u>307,597</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,997	(185,225)	45,772
	<u>230,997</u>	<u>(185,225)</u>	<u>45,772</u>
TOTAL FUNDS	<u>230,997</u>	<u>(185,225)</u>	<u>45,772</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	256,350	5,475	261,825
	<u>256,350</u>	<u>5,475</u>	<u>261,825</u>
TOTAL FUNDS	<u>256,350</u>	<u>5,475</u>	<u>261,825</u>

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,881	(192,406)	5,475
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>197,881</u>	<u>(192,406)</u>	<u>5,475</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	256,350	51,247	307,597
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>256,350</u>	<u>51,247</u>	<u>307,597</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	428,878	(377,631)	51,247
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>428,878</u>	<u>(377,631)</u>	<u>51,247</u>

13. OTHER FINANCIAL COMMITMENTS

a) The North Camp premises are occupied under a fixed term lease to February 2026 at an annual rent of £18,000.

b) The Ash Vale premises lease was extended for 10 years in 2020 at an annual rent of £18,000.

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

14. RELATED PARTY DISCLOSURES

At the year end the charity owed one of the trustees, Pat Flint, £ 25 (2020: £180).

15. ULTIMATE CONTROLLING PARTY

For the whole of the current and previous period the charity was controlled by its trustees.

RSPCA Hants & Surrey Border Branch

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,349	30,250
Gift aid	10,337	8,116
Legacies	1,000	500
Subscriptions	<u>472</u>	<u>508</u>
	47,158	39,374
Other trading activities		
Fundraising events	231	1,275
Shop sales of donated & bought -in goods	<u>142,061</u>	<u>112,375</u>
	142,292	113,650
Investment income		
Deposit account interest	60	302
Charitable activities		
Animal adoptions	7,120	6,160
Other income		
Grants received	34,213	38,260
Commission received	<u>154</u>	<u>135</u>
	<u>34,367</u>	<u>38,395</u>
Total incoming resources	230,997	197,881
EXPENDITURE		
Other trading activities		
Shop purchases	1,605	1,930
Wages	64,717	59,944
Pensions	898	1,205
Other shop operating costs	43,720	41,620
Bad debts	24	-
Other fundraising costs	60	254
Legal fees	-	1,125
Fixtures and fittings	478	677
Loss on disposal of fixed assets	<u>316</u>	<u>-</u>
	111,818	106,755
Charitable activities		
Wages	13,875	13,661
Carried forward	13,875	13,661

This page does not form part of the statutory financial statements

RSPCA Hants & Surrey Border Branch

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	13,875	13,661
Veterinary scheme	27,742	40,944
Animal board costs	23,184	23,825
Donations & headquarters	100	152
Insurance	546	546
Motor expenses	2,613	1,556
Telephone	1,457	1,489
Postage and stationery	527	528
Advertising	16	-
Sundries	94	382
Bank charges	<u>2,153</u>	<u>1,418</u>
	72,307	84,501
Support costs		
Governance costs		
Independent examination fee	<u>1,100</u>	<u>1,150</u>
Total resources expended	<u>185,225</u>	<u>192,406</u>
Net income	<u><u>45,772</u></u>	<u><u>5,475</u></u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2020
for
RSPCA Hants & Surrey Border Branch**

RSPCA Hants & Surrey Border Branch

**Contents of the Financial Statements
for the Year Ended 31st December 2020**

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Detailed Statement of Financial Activities	15 to 16

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the branch is to promote the objective of the Society with particular reference to the Hants & Surrey border area, in accordance with the policies of the Society. The Society's objectives are to promote kindness and to prevent or suppress cruelty to animals.

The policy of the branch is to raise funds in the Hants & Surrey border area with the intention being mainly twofold in how we spend the raised funds. Firstly, there is our Rescue & Rehoming Service of cats and kittens that we take into care, either from members of the public who don't want their pet/s anymore or from RSPCA Officers, who have removed pets from their homes because they have been cruelly treated, neglected or abandoned. These pets are cared for at our cattery or through fosterers and are rehomed when they are well enough. Secondly, there is our Welfare Assistance Scheme which provides financial help to local families on State Benefits or low incomes who have pets that are sick or injured. We make a contribution towards the costs based on a case by case basis. As part of our Welfare Assistance Scheme, we also provide free neutering and microchipping for cats, dogs and rabbits; again criteria dependent.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the branch during 2020 has been extremely challenging with our main revenue stream, our retail outlets, being closed for nearly six months following Covid 19 restrictions. However following Government and local council grants along with support from our service providers and landlords we continued our prudent policy for charitable expenditure resulting in a small increase in our reserves when compared with 2019. Reserves remain healthy at £262k.

The branch continues to provide financial help towards the cost of veterinary treatment for sick & injured pets to members of the public, including free neutering and microchipping. The branch also rescued and re-homed 94 cats and other companion animals during 2020. We microchipped 115 cats and dogs, neutered 235 and provided welfare assistance for 183 dogs, 127 cats and 18 others.

The branch could not function without the support of its volunteers. New people are always welcome to support our fundraising efforts, provide support for rehoming and help out in our shops. To those who already help out, we are thankful for their support!

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit.

FINANCIAL REVIEW

Principal funding sources

Our two shops (Ash Vale and North Camp) continued to produce the principal income for the branch. The trustees continue to explore ways to manage operating costs efficiently and generate more income through promotion and fundraising. The trustees actively manage our welfare and rehoming expenditure to ensure that it is well targeted.

Reserves policy

The branch has adopted a formal reserves policy that takes into consideration our current reserves; anticipated income; ongoing welfare expenditure; fundraising expenses; other planned expenses and a contingency. The policy is intended to guide and inform how trustees plan expenditure through the year so that the branch will maintain satisfactory financial health. It is reviewed at least once annually, by the committee, such that expenditure or fundraising plans or the policy itself may be amended. The policy supplements the treasurer's ongoing oversight of more frequent (monthly or quarterly) reviews with the trustees.

At the 31 December 2020 the unrestricted fund amounts to a sum of £261,825 which the Trustees consider to be sufficient to cover the stated reserves policy.

RSPCA Hants & Surrey Border Branch

Report of the Trustees for the Year Ended 31st December 2020

FINANCIAL REVIEW

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

FUTURE PLANS

The trustees had not envisaged any change in the way the branch carried on its activities, however the Covid 19 situation forced us to bring forward some longer term plans and we have introduced new revenue streams such as Easyfundraising, Amazon smile, Music magpie as well as a local council charity lottery. We will look at other online platforms and hope to have eBay and Gumtree up and running soon. With easing of restrictions hopefully we will be able to attend some of our traditional fund raising events. We will continue looking at ways of attracting volunteers, increasing publicity, awareness of our activities and increasing our overall income.

The increased growth of demand for our resources means that we have to continually monitor our expenditure policies to ensure we are using our generated income as effectively as possible and with a sustainable, long-term approach to animal welfare.

We also continue to review new opportunities for expanding our income generation through retail, government assistance and fundraising in order to try and sustain our current level of welfare and rehoming expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The branch is an unincorporated charitable association and a branch of, and thus dependent on, the Royal Society for the Prevention of Cruelty to Animals, (the Society).

The Society was incorporated by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended), and is governed by the Acts and by the rules of the Society.

The branch is governed by the branch rules, and these accord with Rule XI of the Society's rules, and are approved by the Council of the Society. The branch is a separate registered charity.

Organisational structure

The management of the Branch is entrusted to a branch committee, who are the trustees of the charity.

The method of appointment of new trustee members is set out in the Society's branch rules.

Key management remuneration

The trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling and operating the charity on a day to day basis. All trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 6 and 15 to the accounts.

Investment policy

The branch's investment powers are in accordance with those of the Society, which are set out in the RSPCA Act 1958. The branch can invest until needed any part of its capital and income not required for the immediate running of the branch.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

RSPCA Hants & Surrey Border Branch

**Report of the Trustees
for the Year Ended 31st December 2020**

Principal address

Karen Folkes
47-49 Camp Road
North Camp
Farnborough
Hampshire
GU14 6EN

Trustees

S Littlewood
C Jones (resigned 4.2.2020)
J Cardew
P Flint
M Newman
V Leonard
C Lee (resigned 28.2.2020)
S Herber
P Herber
M Wingate
S Hathaway (appointed 24.9.2020)

Independent Examiner

Paul Timothy Whiteley F.C.C.A
Association of Chartered Certified Accountants
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

Professional Advisers

Bankers: Natwest, 45 Park Street, Camberley, Surrey GU15 3PA
The Co-operative Bank
The Charities Aid Foundation Bank

Solicitors: Bates Solicitors, 67 Fleet Road, Fleet, Hants GU51 3PJ.

Approved by order of the board of trustees on 26th April 2021 and signed on its behalf by:

S Littlewood - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Hants & Surrey Border Branch**

Independent examiner's report to the trustees of RSPCA Hants & Surrey Border Branch

I report to the charity trustees on my examination of the accounts of RSPCA Hants & Surrey Border Branch (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Paul Timothy Whiteley F.C.C.A
Association of Chartered Certified Accountants
Whiteleys
Chartered Certified Accountants
Sovereign House
155 High Street
Aldershot
Hampshire
GU11 1TT

6th May 2021

RSPCA Hants & Surrey Border Branch

Statement of Financial Activities
for the Year Ended 31st December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		39,374	70,752
Charitable activities			
Local & national animal welfare		6,160	8,325
Other trading activities	2	113,650	197,950
Investment income	3	302	442
Other income		38,395	-
Total		<u>197,881</u>	<u>277,469</u>
EXPENDITURE ON			
Raising funds			
Other trading activities		106,755	119,100
		<u>106,755</u>	<u>119,100</u>
Charitable activities			
Local & national animal welfare		85,651	100,970
Total		<u>192,406</u>	<u>220,070</u>
NET INCOME		<u>5,475</u>	<u>57,399</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		256,350	198,951
TOTAL FUNDS CARRIED FORWARD		<u><u>261,825</u></u>	<u><u>256,350</u></u>

The notes on pages 7 to 14 form part of these financial statements

RSPCA Hants & Surrey Border Branch

**Balance Sheet
31st December 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	8	2,708	2,114
CURRENT ASSETS			
Stocks	9	425	556
Debtors	10	12,334	11,517
Cash at bank and in hand		257,680	252,587
		<u>270,439</u>	<u>264,660</u>
CREDITORS			
Amounts falling due within one year	11	(11,322)	(10,424)
		<u>259,117</u>	<u>254,236</u>
NET CURRENT ASSETS			
		<u>261,825</u>	<u>256,350</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>261,825</u>	<u>256,350</u>
NET ASSETS			
		<u>261,825</u>	<u>256,350</u>
FUNDS			
Unrestricted funds	13	261,825	256,350
TOTAL FUNDS			
		<u>261,825</u>	<u>256,350</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26th April 2021 and were signed on its behalf by:

S Littlewood - Trustee

The notes on pages 7 to 14 form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES

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 2019)', 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 trust constitutes a public benefit entity as defined by FRS102.

The financial statements are presented in Sterling (£).

Going concern

The trustees monitor and assess the charity's ability to continue in operation and this together with the level of reserves available to the charity lead the trustees to conclude that the charity is a going concern.

Income

The general principle is that incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. However the nature of much of the income is voluntary, and can only be included on a cash basis. This includes any share of the national door to door collection, which is apportioned between branches, in some cases over a year after the collection, and the amount received by the branch is not under its control.

Government grants are recognised in the profit and loss account, on an accruals basis, when there is a reasonable expectation that the conditions attaching to the grant will be complied with and that the grant will be received.

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.

Charitable activities

The branch charitable activities relate to the operation of the veterinary care and animal re-homing scheme.

Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over their estimated useful lives as follows:

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	20% on cost

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

Stocks

Stocks are measured at the lower of cost and selling price less cost to complete and sell.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES - continued

Stocks

Cost is calculated on a first in, first out basis and includes all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

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.

Hire purchase and leasing commitments

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases

The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments.

Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life.

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

Stocks are also assessed for impairment at each reporting date. The carrying amount of each item of stock, or group of similar items, is compared with its selling price less costs to complete and sell. If an item of or stock group of similar items is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	1,275	2,727
Shop sales of donated & bought -in goods	112,375	195,223
	<u>113,650</u>	<u>197,950</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	302	442
	<u>302</u>	<u>442</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

4. SUPPORT COSTS

		Governance costs
		£
Local & national animal welfare		1,150
		<u>1,150</u>

5. INDEPENDENT EXAMINATION FEE

	2020	2019
	£	£
Fees paid by the charity for assistance in the preparation of the accounts and the independent examination of those accounts	1,150	1,275
	<u>1,150</u>	<u>1,275</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

During the year five trustees were reimbursed expenses in the sum of £2,333 (2019 £4,843). The monies related to equipment, travel expenses, telephone, postage costs and disbursements incurred by the trustees in relation to their service for the charity.

7. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	73,605	73,862
Other pension costs	1,205	2,011
	<u>74,810</u>	<u>75,873</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Fundraising	6	7
Animal Welfare	2	2
	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

In addition to employed staff, the charity also relies upon the 82 or so volunteers who are involved in all the branch activities.

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st January 2020	12,907	6,990	19,897
Additions	1,270	-	1,270
	<u>14,177</u>	<u>6,990</u>	<u>21,167</u>
At 31st December 2020	14,177	6,990	21,167
DEPRECIATION			
At 1st January 2020	10,793	6,990	17,783
Charge for year	676	-	676
	<u>11,469</u>	<u>6,990</u>	<u>18,459</u>
At 31st December 2020	11,469	6,990	18,459
NET BOOK VALUE			
At 31st December 2020	<u>2,708</u>	<u>-</u>	<u>2,708</u>
At 31st December 2019	<u>2,114</u>	<u>-</u>	<u>2,114</u>

9. STOCKS

	2020 £	2019 £
Stocks	<u>425</u>	<u>556</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	59	1,194
VAT	2,682	3,131
Prepayments and accrued income	9,593	7,192
	<u>12,334</u>	<u>11,517</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank loans and overdrafts (see note 12)	-	234
Trade creditors	8,197	6,735
Other creditors	3,125	3,455
	11,322	10,424

12. LOANS

An analysis of the maturity of loans is given below:

	2020 £	2019 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	234
	-	234

13. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	256,350	5,475	261,825
	256,350	5,475	261,825

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,881	(192,406)	5,475
	197,881	(192,406)	5,475

RSPCA Hants & Surrey Border Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	198,951	57,399	256,350
TOTAL FUNDS	<u>198,951</u>	<u>57,399</u>	<u>256,350</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	277,469	(220,070)	57,399
TOTAL FUNDS	<u>277,469</u>	<u>(220,070)</u>	<u>57,399</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	198,951	62,874	261,825
TOTAL FUNDS	<u>198,951</u>	<u>62,874</u>	<u>261,825</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	475,350	(412,476)	62,874
TOTAL FUNDS	<u>475,350</u>	<u>(412,476)</u>	<u>62,874</u>

RSPCA Hants & Surrey Border Branch

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

14. OTHER FINANCIAL COMMITMENTS

a) The North Camp premises are occupied under a fixed term lease to February 2026 at an annual rent of £18,000.

b) The Ash Vale premises lease was extended for 10 years in 2020 at an annual rent of £18,000.

15. RELATED PARTY DISCLOSURES

At the year end the charity owed one of the trustees, Pat Flint, £179.59 (2019: £129.91).

16. ULTIMATE CONTROLLING PARTY

For the whole of the current and previous period the charity was controlled by its trustees.

RSPCA Hants & Surrey Border Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,250	30,613
Gift aid	8,116	7,146
Legacies	500	32,528
Subscriptions	508	465
	<u>39,374</u>	<u>70,752</u>
Other trading activities		
Fundraising events	1,275	2,727
Shop sales of donated & bought -in goods	112,375	195,223
	<u>113,650</u>	<u>197,950</u>
Investment income		
Deposit account interest	302	442
Charitable activities		
Animal adoptions	6,160	8,325
Other income		
Grants received	38,260	-
Commission received	135	-
	<u>38,395</u>	<u>-</u>
Total incoming resources	197,881	277,469
EXPENDITURE		
Other trading activities		
Shop purchases	1,930	2,632
Wages	59,944	60,225
Pensions	1,205	2,011
Other shop operating costs	41,620	52,276
Other fundraising costs	254	30
Legal fees	1,125	-
Fixtures and fittings	677	528
Motor vehicles	-	1,398
	<u>106,755</u>	<u>119,100</u>
Charitable activities		
Wages	13,661	13,637
Carried forward	13,661	13,637

This page does not form part of the statutory financial statements

RSPCA Hants & Surrey Border Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	2020 £	2019 £
Charitable activities		
Brought forward	13,661	13,637
Veterinary scheme	40,944	50,162
Animal board costs	23,825	23,936
Donations & headquarters	152	-
Insurance	546	541
Motor expenses	1,556	3,454
Telephone	1,489	1,989
Postage and stationery	528	1,044
Advertising	-	64
Sundries	382	1,446
Bank interest	-	22
Bank charges	1,418	2,301
	<u>84,501</u>	<u>98,596</u>
Support costs		
Governance costs		
Independent examination fee	1,150	1,275
Professional fees	-	1,099
	<u>1,150</u>	<u>2,374</u>
Total resources expended	<u>192,406</u>	<u>220,070</u>
Net income	<u><u>5,475</u></u>	<u><u>57,399</u></u>

This page does not form part of the statutory financial statements