

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

**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

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FINANCIAL REVIEW

Reserves policy

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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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

201291

Principal address

Karen Folkes
47-49 Camp Road
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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**

| | | 2024 Unrestricted fund £ | 2023 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| 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 | | - | 111 |
| 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) |
| NET CURRENT ASSETS | | <u>595,279</u> | <u>535,618</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><u>103</u></u> | <u><u>98</u></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><u>14,931</u></u> | <u><u>8,454</u></u> |

11. MOVEMENT IN FUNDS

| | At 1.1.24 £ | Net movement in funds £ | At 31.12.24 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 537,631 | 59,259 | 596,890 |
| | <u>537,631</u> | <u>59,259</u> | <u>596,890</u> |
| TOTAL FUNDS | <u><u>537,631</u></u> | <u><u>59,259</u></u> | <u><u>596,890</u></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><u>328,558</u></u> | <u><u>(269,299)</u></u> | <u><u>59,259</u></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><u>382,039</u></u> | <u><u>155,592</u></u> | <u><u>537,631</u></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><u>59,259</u></u> | <u><u>155,592</u></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.....