

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE AND PETERSFIELD BRANCH

England & Wales · Charity number 205153

Details

Other names	RSPCA - ALTON, HASLEMERE AND PETERSFIELD BRANCH, RSPCA ALTON, HASLEMERE AND PETERSFIELD BRANCH
Status	Registered
Legal form	Other
Registered	1968-03-11
Register	View on the Charity Commission register

Contact

Address	Copperfield Farnham Lane Haslemere GU27 1EZ
Phone	01428642180
Email	vanessa@rspcaaltonhaslemere.org.uk
Website	www.rspca-altonhaslemerepetersfield.org

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: Our charity promotes animal welfare in the Branch area. Our main objective is to find suitable homes for as many animals as possible and to provide proper care for animals who come into the Branch's care.

Classification

- **How:** Provides Other Finance, Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** ALTON, HASLEMERE AND PETERSFIELD.
- Hampshire
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,427	£72,693	-	-
2023-12-31	£166,687	£44,654	-	-
2022-12-31	£111,545	£31,079	-	-
2021-12-31	£34,599	£81,386	-	-
2020-12-31	£33,849	£60,488	-	-

Trustees

Name	Role	Appointed
Vanessa Kemp	Chair	
Delia Andrews		2012-08-13
John Leston		2015-08-04
Margaret Christine Houghton		
Michael Hawker		2020-06-04

Accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NUMBER 205153

A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members: Mrs V. Kemp (Hon Chairman & Hon Treasurer)
Mr J Leston (Hon Secretary)
Mrs D Andrews
Ms C Houghton (Website)
Mr M Hawker

Address: C/O The Treasurer
Copperfield
Farnham Lane
Haslemere
Surrey
GU27 1EZ

Examiners: A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
Haslemere
Surrey, GU27 2QA
Tel: 01428 645398
www.aruna.com

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Committee present their draft report for the year ended 31 December 2024.

Chairman	Mrs V. Kemp
Hon. Treasurer	Mrs V. Kemp
Hon. Secretary	Mr J Leston
Website	Ms C Houghton
	Mrs D Andrews
	Mr M Hawker

Objects, organisation and activities

The objectives of the RSPCA Alton, Haslemere, Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our main objective is to find suitable homes for as many animals as possible and provide proper care for those who come into its care. A secondary objective is to provide financial assistance to those on low incomes whose animals are in need of veterinary treatment. The branch is very involved in fundraising to achieve these aims.

Constitution

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA (Charity Number 219099), subject to its rules for branches.

The branch is run by a Committee who are trustees of the branch. This Committee is elected at the AGM and is usually recruited from existing volunteers and supporters or by recommendations. The branch will also use local volunteer centres. All new Trustees will be sent an information pack from HQ who also run training courses. Trustees have individual and collective responsibility for the management of the branch and the funds. Subject to the supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the branch. The trustees hold monthly meeting at which all decisions are made as to the running of the Branch. However, the Branch does work closely with HQ staff and where applicable other RSPCA Branches.

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ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont.)

Chairman's review of the year

2024 has been a very interesting year for us as we have started a new initiative in cooperation with one of our neighbouring branches – Basingstoke and Andover. They had a very successful fostering and rehoming scheme in place, and this has now been extended into our area, and we are once again able to offer cat re-homing in this branch. We are hoping to extend this to dogs in the future. We are able to help vets who often have strays taken to them, as well as taking Inspectorate cases and those of course where people have to re-home their cats due to various reasons.

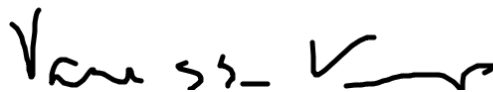
We are still supplying five local food banks with pet food, still emptying the bins placed in the local vets (which people are still so kindly filling), and then distributing.

The financial help required by people for their vets is still very much ongoing. Unfortunately, the vets bills seem to get higher and higher and people are struggling when emergencies happen. Although some do have a level of insurance for their pets, this is usually very basic, and of course many cannot afford this anyway.

Our main objective for 2025 is to employ a Branch Manager (and this we have now done), to help recruit more Trustees, help with re-homing and fostering, redo our website, our facebook page and generally deal with the day to day running of the branch.

As always many thanks to all the wonderful veterinary practices who help us and to all the RSPCA Inspectors and AROs (Animal Rescue Officers). Thanks too to all the hardworking committee, particularly John who as Secretary works tirelessly to keep us on the right path. We are hoping to recruit more members to help with fundraising, social media and general volunteering.

Vanessa Kemp
Hon Chairman



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont.)

Our website address is www.rspca-altonhaslemerepetersfield.org.uk
Our email addresses have changed and can be found on the back of this report as can the relevant telephone numbers.

Risk Statement

The branch has carried out a review to identify the key risks and has taken appropriate steps to mitigate them.

The key risks identified are:-

- (a) The loss of reputation due to error, or fraud.
- (b) The loss of income due to error, or fraud.
- (c) The loss of income and reserves due to poor investment performance.
- (d) The loss of reserves due to savings being held which exceed the FSCS threshold.
- (e) Insufficient numbers of volunteers for fundraising activities.
- (f) Insufficient numbers of trustees to allow the branch to continue.
- (g) Insufficient funds to allow the branch to meet its objectives.
- (h) Loss of reputation if it is perceived to not be using its available reserves in a positive manner to meet the stated aims and objectives.

In the opinion of the Trustees the Branch policies and procedures are adequate to mitigate financial and reputation loss due to error, or fraud whilst maintaining a viable future financially. The controls in place are also adequate but are being monitored to help strengthen the Branch in any way deemed appropriate. The numbers of volunteers and trustees is being addressed.

Public Benefit

The trustees have given consideration to how the Charity considers it benefits the public. It achieves this amongst other ways by education of the general public to help alleviate suffering of animals which might otherwise suffer due to neglect and ill treatment. In addition, the Charity provides homing and neutering services for animals which would otherwise possibly roam unchecked and cause a nuisance in the local region. Through the dedication and love of animals we try to pass on to others the benefits to life that can be bought through owning animals.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont.)

Reserves Policy

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a continued decline of incoming resources. Despite all efforts the fundraising levels continue to fall with more competition amongst Charities for the goodwill and generosity of the general public and our membership, via the RSPCA's headquarters is declining.

Without Legacies, which are irregular and unpredictable, though highly welcomed, expenditure may well exceed income. For this reason the Trustees believe that Reserves should be maintained to ensure a safe long term future for the branch. If however opportunities, such as when the Cattery arose, which will offer long term financial savings then the trustees will consider them even if this initially reduces the reserves of the Charity. Where Legacies are received the size of the income will dictate how the trustees can make best use of the funds in order to achieve the stated aims of the Charity. The trustees are aware that the Charities reputation can be damaged where the general public perceive that funds are being hoarded and not used in a positive manner.

The Trustees will, via their monthly management meetings, monitor the reserves and policies and take appropriate action to ensure that the reserves policy is adhered to and that the reserves comply with the guidelines issued by the Charities Commission.

Investment Policy

At 31 December 2024 the branch investment policy was:-

- (a) The Current Bank Account operates with a preserved daily balance. Any excess or deficit is swept to or from the Business Premium Account on a daily basis. This prevents the Current Account from becoming overdrawn.
- (b) To continue to review funds held on deposit in our base rate reward account.
- (c) The M&G Equity fund should be maintained.
- (d) The Charishare Common Investment fund and Charinco Common Investment fund should be maintained where day to day funding allows.
- (e) To ensure reserves are managed to ensure Financial Services Compensation Scheme is monitored and action taken to mitigate any risk arising from the failure of any of the Charities bank or savings providers.

The trustees recognise the need to review this policy on an annual basis and to appropriately monitor the investment funds and be proactive in their management, to ensure the best interests of the branch objectives are maintained

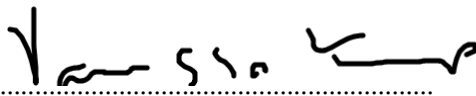
ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (cont.)

Connected Parties

The Charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity Number 219099) a national Charity that acts as a support organisation. The Charity pays an annual Quota to the RSPCA Headquarters based on its level of reserves during the previous year.

This report was approved by the Committee on^{10/07/2025}.....

Signed: .....
Mrs Vanessa Kemp
Treasurer

Date: ^{10/07/2025}.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH

I report on the accounts of the charity for the year ended 31 December 2024 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages nine to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON,
HASLEMERE, PETERSFIELD AND DISTRICT BRANCH (CONT.)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anugrah Sharma

Mrs Anugrah Sharma BSc.FCA
A & N (Haslemere) Limited
Chartered Accountants and Statutory Auditors
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

10/07/2025
Date:.....

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Un-</u>	<u>2024</u>		<u>2023</u>
	<u>Restricted</u>	<u>Restricted</u>	<u>Total</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Voluntary income</u>				
Donations	622	-	622	1,446
Collecting boxes	70	-	70	176
RSPCA Headquarters collections	22,077	-	22,077	23,864
Legacies received (Note 10)	-	-	-	131,034
Shop income	4,407	-	4,407	-
<u>Activities for generating funds</u>				
Membership subscriptions	138	-	138	278
Proceeds from special efforts	171	-	171	449
Miscellaneous income	3	-	3	51
<u>Investment income</u>				
Bank deposit interest (gross)	3,441	-	3,441	2,215
Investment income	7,498	-	7,498	7,174
<u>Incoming resources from charitable activities</u>	38,427	-	38,427	166,687
<u>Other incoming resources</u>	-	-	-	-
<u>Total incoming resources</u>	38,427	-	38,427	166,687
<u>RESOURCES EXPENDED</u>				
<u>Costs of generating voluntary income</u>				
Clinics and veterinary fees	44,215	-	44,215	32,980
Animal expenses	1,856	-	1,856	450
Expenses of special efforts	-	-	-	1,903
<u>Fundraising trading costs of goods sold</u>				
Merchandise	-	-	-	407
	46,071	-	46,071	35,740
<u>Costs of charitable activities</u>				
Headquarters and regional quotas	15,550	-	15,550	1378
Donation	1,000	-	1,000	2,000
Sponsorship of cat pen	-	-	-	3,500
	16,550	-	16,550	6,878

(continued)

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Un- Restricted</u> £	<u>2024</u> <u>Restricted</u> £	<u>Total</u> £	<u>2023</u> £
<u>Governance costs</u>				
Printing, stationery, advertising, telephone, postage and bank charges	72	-	72	668
Insurance	-	-	-	822
Vehicle Fuel	428	-	428	-
Independent Examiner's fee	1,296	-	1,296	1296
Miscellaneous Purchases	564	-	564	-
Bookkeeping fees	300	-	300	450
Employment	1,944	-	1,944	-
Sundry Expenses	35	-	35	78
Fostering Costs	5,433	-	5,433	-
	10,072	-	10,072	3,314
<u>Other resources expended</u>				
Stock adjustment	-	-	-	100
	-	-	-	-
<u>Total resources expended</u>	72,693	-	72,693	46,032
<u>Net incoming/(outgoing) resources before transfers</u>				
	-34,266	-	-34,266	120,655
Gross transfer between funds	-	-	-	-
<u>Gains/(Losses) on investment assets</u>				
Realised	-	-	-	-
Un-Realised (Note 3)	3,681	-	3,681	5,116
	-30,585	-	-30,585	125,771
<u>Net movement in funds for the year:</u>				
Fund balances brought forward	428,806	-	428,806	307,445
<u>Fund balances carried forward</u>	398,221	-	398,221	433,216

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<u>Fixed assets</u>					
Investments	3		179,718		176,037
<u>Current assets</u>					
Debtors	4	-		62	
Goods in stock	7	200		200	
Cash at bank		225,453		266,237	
		225,653		266,499	
<u>Current liabilities</u>					
Creditors: amounts falling due within one year	5	2,740		9,320	
Net current assets			222,913		257,179
Total assets less current liabilities			402,631		433,216
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			402,631		433,216
<u>Funds</u>					
	2				
<u>Unrestricted income funds</u>					
Designated funds			4,410		4,410
General funds			398,221		428,806
<u>Restricted income funds</u>					
General fund			-		-
Cattery project			-		-
Total funds			402,631		433,216

Signed: 
Mrs Vanessa Kemp
Treasurer

Date: 10/07/2025

For and on behalf of the Committee

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. **ACCOUNTING POLICIES**

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. SORP (FRS 102), the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005. This is necessary for their accounts to give a true and fair view as required by the 2008 Regulations.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement arises when the charity has sufficient evidence that a gift has been left to them. The fair value is measured or estimated based on the information available, and will generally be the expected cash amount.

The branch splits its income between different categories on the SOFA. These are Membership subscriptions, which represent the branch's element of the national subscription paid by members in their area. Donations represent the monies donated locally (excluding those in special efforts) and those made direct to the RSPCA Headquarters but for the benefit of this branch. Income from Special Efforts represents the monies raised at events (such as fetes, car boot sales etc). Collecting boxes are the monies collected from the various collecting tins displayed in local shops and amenities. RSPCA Headquarters collections reflect the branch's element of the monies collected on a national level from donations by bank transfer.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

(Continued)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(e) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

The Trustees recognise the need to review this policy on an annual basis and to look at other potential opportunities whilst appropriately monitoring the available funds and being proactive in their management, to ensure the best interests of the Charity's objectives are maintained.

(f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distributions were not included in the financial statements until they are sold or distributed.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(Continued)

2. STATEMENT OF FUNDS

	Balance at 01/01/24 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/24 £
Unrestricted					
Emergency Vet	4,410	-	-	-	4,410
General Fund	428,806	42,108	72,693	-	398,221
	433,216	42,108	72,693	-	402,631

DESIGNATED FUNDS

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment, otherwise emergency veterinary treatment for injured animals is now the responsibility of the individual branches. The trustees do not have any historical information about the likely cost over one year and initially set aside a reserve of £4,410 to help meet this expense. Whilst there has been no specific use of this fund, the trustees believe this is still an ongoing funding requirement and felt it was appropriate to maintain it as designated funds.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. FIXED ASSET INVESTMENTS

	<u>2024</u>			<u>2023</u>		
	<u>Holding</u>	<u>Cost</u>	<u>Market value</u>	<u>Holding</u>	<u>Cost</u>	<u>Market Value</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>Quoted equity shares:</u>						
M & G Equities Inv. Fund	3,200.00	4,954	47,117	3,200.00	4,954	45,919
<u>Investment funds</u>						
Charishare Common Inv. Fund	15,674.77	34,296	117,374	15,674.77	34,296	114,186
Charinco Common Inv. Fund	10,740.07	19,370	15,227	10,740.07	19,370	15,932
Total		58,620	179,718		58,620	176,037

4. DEBTORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
VAT recoverable	-	-
Trade debtors	-	62
	<u>-</u>	<u>62</u>

5. CREDITORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade creditors	1,444	1,523
Other creditors and accruals	1,296	7,796
	<u>2,740</u>	<u>9,319</u>

6. COMMITTEE MEMBERS' EXPENSES AND REMUNERATION

No committee members received any remuneration, and the branch has no other paid staff.

7. STOCK

The stock held at the year-end was valued by the committee at £200 (2023 - £200). All stocks have been valued at the lower of cost and net realisable value.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. DONATIONS MADE

Donations of £1,000 were made by the Branch during the year (2023 - £2,000).

9. DONATIONS RECEIVED

During the year the branch received donated items worth £622 (2023 - £1,446) to the Charity.

10. LEGACIES

Legacies received during the year were £Nil (2023 - £131,034).

11. CONTROLLING PARTY

The trustees control the Charity in accordance with the constitution and the branch rules of the main RSPCA Charity.

Accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NUMBER 205153

A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members: Mrs V. Kemp (Hon Chairman & Hon Treasurer)
Mr J Leston (Hon Secretary)
Mrs D Andrews
Ms C Houghton (Website)
Mr M Hawker
Ms E Williams (Co-opted 10/11/2023)

Address: C/O The Treasurer
Copperfield
Farnham Lane
Haslemere
Surrey
GU27 1EZ

Examiners: A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
Haslemere
Surrey, GU27 2QA
Tel: 01428 645398
www.aruna.com

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Committee present their draft report for the year ended 31 December 2023.

Chairman	Mrs V. Kemp
Hon. Treasurer	Mrs V. Kemp
Hon. Secretary	Mr J Leston
Website	Ms C Houghton
	Mrs D Andrews
	Mr M Hawker
	Ms E Williams

Objects, organisation and activities

The objectives of the RSPCA Alton, Haslemere, Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our objectives also include providing financial assistance to those on low incomes whose animals are in need of veterinary treatment.

Constitution

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA (Charity Number 219099), subject to its rules for branches.

The branch is run by a Committee who are trustees of the branch. This Committee is elected at the AGM and is usually recruited from existing volunteers and supporters or by recommendations. The branch will also use local volunteer centres. All new Trustees will be sent an information pack from HQ who also run training courses. Trustees have individual and collective responsibility for the management of the branch and the funds. Subject to the supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the branch. The trustees hold monthly meeting at which all decisions are made as to the running of the Branch. However, the Branch does work closely with HQ staff and where applicable other RSPCA Branches.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Chairman's review of the year

We were very pleased to welcome Emma Williams on to our committee in the autumn of the year. Already Emma has been of great assistance in helping to provide pet food for our initiative in supporting food banks in our area.

As mentioned last year, the pandemic and all that has happened subsequently has made a lasting impression on how people do things. People are not contributing to our collecting boxes, and we have had to invest in card readers when we attend or run events, although we are finding that these are providing less and less income.

Again, as mentioned in our last annual report we are supplying five local food banks with pet food on a regular basis. This requires a major effort in emptying the collecting bins in our local vets, subsidising this with buying food (usually meaning a trip to Costco), and then distributing it. We try to make a run to the food banks at a minimum of every three weeks.

Once again during 2023, the branch was heavily involved in helping financially with emergency vet bills. We run a scheme with most of the local vets to assist in neutering for people on benefits, and in 2022 we launched a scheme to help support with a change in legislation on cats. As from June, cats are required to be micro-chipped, so our scheme offers free microchipping with most vets in our branch area, and a grant towards neutering the cat at the same time. For this scheme the owner does not have to be in receipt of benefits.

Having been fortunate to receive a legacy in 2022 from the late Ms Berrisford-Hill, during 2023 we received a further £131,034. This has enabled us to continue with the work detailed above but also to be able to start planning the best way forward for our branch to continue to help improve animal welfare in our area and keep it viable for the future.

As always, many thanks to all the wonderful veterinary practices who help us and to all the RSPCA Inspectors and AROs (Animal Rescue Officers). Thanks too, to all the hardworking committee, particularly John who as Secretary works tirelessly to keep us on the right path. We are hoping to recruit more members to help with fundraising, social media and general volunteering.

Finally, our thanks to A&N (our accountants) for all their diligent work throughout the year.

Vanessa Kemp
Hon Chairman

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Our website address is www.rspca-altonhaslemerepetersfield.org.uk
Our email addresses have changed and can be found on the back of this report as can the relevant telephone numbers.

Risk Statement

The branch has carried out a review to identify the key risks and has taken appropriate steps to mitigate them.

The key risks identified are:-

- (a) The loss of reputation due to error, or fraud.
- (b) The loss of income due to error, or fraud.
- (c) The loss of income and reserves due to poor investment performance.
- (d) The loss of reserves due to savings being held which exceed the FSCS threshold.
- (e) Insufficient numbers of volunteers for fundraising activities.
- (f) Insufficient numbers of trustees to allow the branch to continue.
- (g) Insufficient funds to allow the branch to meet its objectives.
- (h) Loss of reputation if it is perceived to not be using its available reserves in a positive manner to meet the stated aims and objectives.

In the opinion of the Trustees the Branch policies and procedures are adequate to mitigate financial and reputation loss due to error, or fraud whilst maintaining a viable future financially. The controls in place are also adequate but are being monitored to help strengthen the Branch in any way deemed appropriate. The numbers of volunteers and trustees is being addressed.

Public Benefit

The trustees have given consideration to how the Charity considers it benefits the public. It achieves this amongst other ways by education of the general public to help alleviate suffering of animals which might otherwise suffer due to neglect and ill treatment. In addition, the Charity provides homing and neutering services for animals which would otherwise possibly roam unchecked and cause a nuisance in the local region. Through the dedication and love of animals we try to pass on to others the benefits to life that can be bought through owning animals.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Reserves Policy

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a continued decline of incoming resources. Despite all efforts the fundraising levels continue to fall with more competition amongst Charities for the goodwill and generosity of the general public and our membership, via the RSPCA's headquarters is declining.

Without Legacies, which are irregular and unpredictable, though highly welcomed, expenditure may well exceed income. For this reason the Trustees believe that Reserves should be maintained to ensure a safe long term future for the branch. If however opportunities, such as when the Cattery arose, which will offer long term financial savings then the trustees will consider them even if this initially reduces the reserves of the Charity. Where Legacies are received the size of the income will dictate how the trustees can make best use of the funds in order to achieve the stated aims of the Charity. The trustees are aware that the Charities reputation can be damaged where the general public perceive that funds are being hoarded and not used in a positive manner.

The Trustees will, via their monthly management meetings, monitor the reserves and policies and take appropriate action to ensure that the reserves policy is adhered to and that the reserves comply with the guidelines issued by the Charities Commission.

Investment Policy

At 31 December 2023 the branch investment policy was:-

- (a) The Current Bank Account operates with a preserved daily balance. Any excess or deficit is swept to or from the Business Premium Account on a daily basis. This prevents the Current Account from becoming overdrawn.
- (b) To continue to review funds held on deposit in our base rate reward account.
- (c) The M&G Equity fund should be maintained.
- (d) The Charishare Common Investment fund and Charinco Common Investment fund should be maintained where day to day funding allows.
- (e) To ensure reserves are managed to ensure Financial Services Compensation Scheme is monitored and action taken to mitigate any risk arising from the failure of any of the Charities bank or savings providers.

The trustees recognise the need to review this policy on an annual basis and to appropriately monitor the investment funds and be proactive in their management, to ensure the best interests of the branch objectives are maintained

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (cont.)

Connected Parties

The Charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity Number 219099) a national Charity that acts as a support organisation. The Charity pays an annual Quota to the RSPCA Headquarters based on its level of reserves during the previous year.

This report was approved by the Committee on ...1/5/2024

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 1/5/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH

I report on the accounts of the charity for the year ended 31 December 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages nine to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON,
HASLEMERE, PETERSFIELD AND DISTRICT BRANCH (CONT.)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Anugrah Sharma BSc.FCA
A & N (Haslemere) Limited
Chartered Accountants and Statutory Auditors
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

Date:.....8/5/2024.....

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Un- Restricted</u>	<u>2023</u> <u>Restricted</u>	<u>Total</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Voluntary income</u>				
Donations	1,446	-	1,446	957
Collecting boxes	176	-	176	-
RSPCA Headquarters collections	23,864	-	23,864	17,362
Legacies received (Note 10)	131,034	-	131,034	85,875
<u>Activities for generating funds</u>				
Membership subscriptions	278	-	278	222
Proceeds from special efforts	449	-	449	42
Miscellaneous income	51	-	51	22
<u>Investment income</u>				
Bank deposit interest (gross)	2,215	-	2,215	111
Investment income	7,174	-	7,174	6,954
<u>Incoming resources from charitable activities</u>	166,687	-	166,687	111,545
<u>Other incoming resources</u>	-	-	-	-
<u>Total incoming resources</u>	166,687	-	166,687	111,545
<u>RESOURCES EXPENDED</u>				
<u>Costs of generating voluntary income</u>				
Clinics and veterinary fees	32,980	-	32,980	20,760
Animal costs	450	-	450	1,072
Food bank pet food donations	1,903	-	1,903	-
<u>Fundraising trading costs of goods sold</u>				
Merchandise	407	-	407	779
	35,740	-	35,740	22,611
<u>Costs of charitable activities</u>				
Headquarters and regional quotas	1,378	-	1,378	-
Donation	2,000	-	2,000	3,500
Sponsorship of cat pen	3,500	-	3,500	-
	6,878	-	6,878	3,500

(continued)

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Un- Restricted</u> <u>£</u>	<u>2023</u> <u>Restricted</u> <u>£</u>	<u>Total</u> <u>£</u>	<u>2022</u> <u>£</u>
<u>Governance costs</u>				
Printing, stationery, advertising, telephone, postage and bank charges	668	-	668	59
Insurance	822	-	822	629
Computer exp & equipment hire	-	-	-	-
Independent Examiner's fee	1,296	-	1,296	1,296
Bookkeeping fees	450	-	450	1,894
Repairs & Renewals	-	-	-	1,090
Sundry Expenses	78	-	78	-
	3,314	-	3,314	4,968
<u>Other resources expended</u>				
Stock adjustment	100	-	100	-
	44,654	-	44,654	31,079
<u>Net incoming/(outgoing) resources before transfers</u>				
	120,654	-	120,654	80,466
Gross transfer between funds				
	-	-	-	-
<u>Gains/(Losses) on investment assets</u>				
Realised	-	-	-	-
Un-Realised (Note 3)	5,119	-	5,119	(10,746)
	125,773	-	125,773	69,720
<u>Net movement in funds for the year:</u>				
Fund balances brought forward	307,445	-	307,445	237,725
<u>Fund balances carried forward</u>	428,806	-	428,806	307,445

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Note</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<u>Fixed assets</u>					
Investments	3		176,037		170,919
<u>Current assets</u>					
Debtors	4	62		-	
Goods in stock	7	200		300	
Cash at bank		266,237		145,248	
		266,499		145,548	
<u>Current liabilities</u>					
Creditors: amounts falling due within one year	5	9,320		9,022	
				9,022	
Net current assets			257,179		136,526
Total assets less current liabilities			433,216		307,445
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			433,216		307,445
<u>Funds</u>					
<u>Unrestricted income funds</u>					
Designated funds			4,410		4,410
General funds			428,806		303,035
<u>Restricted income funds</u>					
General fund			-		-
Cattery project			-		-
Total funds			433,216		307,445

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 1/5/2024

For and on behalf of the Committee

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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

1. **ACCOUNTING POLICIES**

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. SORP (FRS 102), the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005. This is necessary for their accounts to give a true and fair view as required by the 2008 Regulations.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement arises when the charity has sufficient evidence that a gift has been left to them. The fair value is measured or estimated based on the information available, and will generally be the expected cash amount.

The branch splits its income between different categories on the SOFA. These are Membership subscriptions, which represent the branch's element of the national subscription paid by members in their area. Donations represent the monies donated locally (excluding those in special efforts) and those made direct to the RSPCA Headquarters but for the benefit of this branch. Income from Special Efforts represents the monies raised at events (such as fetes, car boot sales etc). Collecting boxes are the monies collected from the various collecting tins displayed in local shops and amenities. RSPCA Headquarters collections reflect the branch's element of the monies collected on a national level from donations by bank transfer.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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

(Continued)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(e) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

The Trustees recognise the need to review this policy on an annual basis and to look at other potential opportunities whilst appropriately monitoring the available funds and being proactive in their management, to ensure the best interests of the Charity's objectives are maintained.

(f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distributions were not included in the financial statements until they are sold or distributed.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
(Continued)

2. STATEMENT OF FUNDS

	Balance at 01/01/23 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/23 £
Unrestricted					
Emergency Vet	4,410	-	-	-	4,410
General Fund	303,035	170,426	44,554	-	428,906
	307,445	170,426	44,554	-	433,316

DESIGNATED FUNDS

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment, otherwise emergency veterinary treatment for injured animals is now the responsibility of the individual branches. The trustees do not have any historical information about the likely cost over one year and initially set aside a reserve of £4,410 to help meet this expense. Whilst there has been no specific use of this fund, the trustees believe this is still an ongoing funding requirement and felt it was appropriate to maintain it as designated funds.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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

3. FIXED ASSET INVESTMENTS

	<u>2023</u>		<u>2022</u>			
	<u>Holding</u>	<u>Cost</u>	<u>Market</u>	<u>Holding</u>	<u>Cost</u>	<u>Market</u>
		<u>£</u>	<u>value</u>		<u>£</u>	<u>Value</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>Quoted equity shares:</u>						
M & G Equities Inv. Fund	3,200.00	4,954	45,919	3,200.00	4,954	47,024
<u>Investment funds</u>						
Charishare Common Inv. Fund	15,674.77	34,296	114,186	15,674.77	34,296	108,222
Charinco Common Inv. Fund	10,740.07	19,370	15,932	10,740.07	19,370	15,673
Total		<u>58,620</u>	<u>176,037</u>		<u>58,620</u>	<u>170,919</u>

4. DEBTORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
VAT recoverable	-	-
Trade debtors	62	-
	<u>62</u>	<u>-</u>

5. CREDITORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade creditors	1,523	1,226
Other creditors and accruals	7,796	7,796
	<u>9,319</u>	<u>9,022</u>

6. COMMITTEE MEMBERS' EXPENSES AND REMUNERATION

No committee members received any remuneration, and the branch has no other paid staff.

7. STOCK

The stock held at the year-end was valued by the committee at £200 (2022 - £300). All stocks have been valued at the lower of cost and net realisable value.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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

8. DONATIONS MADE

Donations of £2,000 were made by the Branch during the year (2022 - £3,500).

9. DONATIONS RECEIVED

During the year the branch received donated items worth £1,446 (2022- £957) to the Charity.

10. LEGACIES

Legacies received during the year were £131,034 (2022 - £85,875).

11. CONTROLLING PARTY

The trustees control the Charity in accordance with the constitution and the branch rules of the main RSPCA Charity.

Accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NUMBER 205153

A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members: Mrs H. Woodrow (Hon Chairman resigned 18/06/22)
Mrs V. Kemp (Hon Chairman from 18/06/22 & Hon Treasurer)
Mr J Leston (Hon Secretary)
Mrs D Andrews
Ms C Houghton (Website)
Mr M Hawker
Mrs D Fowler (resigned 18/06/2022)
Mr N Fowler (resigned 18/06/2022)

Address: C/O The Treasurer
Copperfield
Farnham Lane
Haslemere
Surrey
GU27 1EZ

Examiners: A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
Haslemere
Surrey, GU27 2QA
Tel: 01428 645398
www.aruna.com

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Committee present their draft report for the year ended 31 December 2022.

Chairman	Mrs V. Kemp
Hon. Treasurer	Mrs V. Kemp
Hon. Secretary	Mr J Leston
Hon. Membership Secretary	Mrs D Fowler (resigned 18/06/2022)
	Mr N Fowler (resigned 18/06/2022)
Website	Ms C Houghton
	Mrs D Andrews
	Mr M Hawker
	Mrs H Woodrow (resigned 18/06/2022)

Objects, organisation and activities

The objectives of the RSPCA Alton Haslemere Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our main objective is to find suitable homes for as many animals as possible and provide proper care for those who come into its care. A secondary objective is to provide financial assistance to those on low incomes whose animals are in need of veterinary treatment. The branch is very involved in fundraising to achieve these aims.

Constitution

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA (Charity Number 219099), subject to its rules for branches.

The branch is run by a Committee who are trustees of the branch. This Committee is elected at the AGM and is usually recruited from existing volunteers and supporters or by recommendations. The branch will also use local volunteer centres. All new Trustees will be sent an information pack from HQ who also run training courses. Trustees have individual and collective responsibility for the management of the branch and the funds. Subject to the supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the branch. The trustees hold monthly meeting at which all decisions are made as to the running of the Branch. However, the Branch does work closely with HQ staff and where applicable other RSPCA Branches.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (cont.)

Chairman's review of the year

Our committee suffered the loss of three members following the AGM in 2022. Norman and Di Fowler stepped down due to ill health and Heather Woodhaven needed to step back because of work and family commitments. I would like to thank them on behalf of the Committee for all they have done during their time with us, particularly Norman and Di who have given unstintingly of their time and energy for many, many years. Happy retirement!

Although 2022 was an improvement on 2021, the pandemic has made a lasting impression on how people do things. As we hear on the news, cash is now a fast fading commodity and this obviously has an impact on the collecting boxes we have in shops. We have had to purchase card readers for any fundraising event. People are also finding it hard to make money stretch for day to day essentials and food banks are proliferating everywhere. The RSPCA has started Pet Food Banks in many parts of the country and in this branch we have provided "bins" in local vets for people to fill with pet food. We are emptying these and supplying the local food banks of Haslemere, Liphook, Headley, Bordon and Alton. We have been in contact with other food banks in our area but at the moment they are coping. The RSPCA's aim is to help people care for their own pets rather than give them up for adoption. As previously the branch is also heavily involved in helping financially with emergency vet bills. We also help to a degree with neutering and run a scheme with most of the local vets.

We have been fortunate enough to receive a legacy from the late Ms Berrisford-Hill of around £85,000. We were able to use a little of this very generous sum to buy pet food to kick start the scheme mentioned above. We are thinking very carefully how to make the best use of the rest of this sum.

As always many thanks to all the wonderful veterinary practices who help us and to all the RSPCA Inspectors and AROs (Animal Rescue Officers). Thanks too to all the hardworking committee, particularly John who as Secretary works tirelessly to keep us on the right path. We are hoping to recruit more members to help with fundraising, social media and general volunteering.

Finally, our thanks to A&N (our accountants) for all their diligent work throughout the year.

Vanessa Kemp
Hon Chairman



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (cont.)

Our website address is www.rspca-altonhaslemerepetersfield.org.uk
Our email addresses have changed and can be found on the back of this report as can the relevant telephone numbers.

Risk Statement

The branch has carried out a review to identify the key risks and has taken appropriate steps to mitigate them.

The key risks identified are:-

- (a) The loss of reputation due to error, or fraud.
- (b) The loss of income due to error, or fraud.
- (c) The loss of income and reserves due to poor investment performance.
- (d) The loss of reserves due to savings being held which exceed the FSCS threshold.
- (e) Insufficient numbers of volunteers for fundraising activities.
- (f) Insufficient numbers of trustees to allow the branch to continue.
- (g) Insufficient funds to allow the branch to meet its objectives.
- (h) Loss of reputation if it is perceived to not be using its available reserves in a positive manner to meet the stated aims and objectives.

In the opinion of the Trustees the Branch policies and procedures are adequate to mitigate financial and reputation loss due to error, or fraud whilst maintaining a viable future financially. The controls in place are also adequate but are being monitored to help strengthen the Branch in any way deemed appropriate. The numbers of volunteers and trustees is being addressed.

Public Benefit

The trustees have given consideration to how the Charity considers it benefits the public. It achieves this amongst other ways by education of the general public to help alleviate suffering of animals which might otherwise suffer due to neglect and ill treatment. In addition, the Charity provides homing and neutering services for animals which would otherwise possibly roam unchecked and cause a nuisance in the local region. Through the dedication and love of animals we try to pass on to others the benefits to life that can be bought through owning animals.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (cont.)

Reserves Policy

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a continued decline of incoming resources. Despite all efforts the fundraising levels continue to fall with more competition amongst Charities for the goodwill and generosity of the general public and our membership, via the RSPCA's headquarters is declining.

Without Legacies, which are irregular and unpredictable, though highly welcomed, expenditure may well exceed income. For this reason the Trustees believe that Reserves should be maintained to ensure a safe long term future for the branch. If however opportunities, such as when the Cattery arose, which will offer long term financial savings then the trustees will consider them even if this initially reduces the reserves of the Charity. Where Legacies are received the size of the income will dictate how the trustees can make best use of the funds in order to achieve the stated aims of the Charity. The trustees are aware that the Charities reputation can be damaged where the general public perceive that funds are being hoarded and not used in a positive manner.

The Trustees will, via their monthly management meetings, monitor the reserves and policies and take appropriate action to ensure that the reserves policy is adhered to and that the reserves comply with the guidelines issued by the Charities Commission.

Investment Policy

At 31 December 2022 the branch investment policy was:-

- (a) The Current Bank Account operates with a preserved daily balance. Any excess or deficit is swept to or from the Business Premium Account on a daily basis. This prevents the Current Account from becoming overdrawn.
- (b) To continue to review funds held on deposit in our base rate reward account.
- (c) The M&G Equity fund should be maintained.
- (d) The Charishare Common Investment fund and Charinco Common Investment fund should be maintained where day to day funding allows.
- (e) To ensure reserves are managed to ensure Financial Services Compensation Scheme is monitored and action taken to mitigate any risk arising from the failure of any of the Charities bank or savings providers.

The trustees recognise the need to review this policy on an annual basis and to appropriately monitor the investment funds and be proactive in their management, to ensure the best interests of the branch objectives are maintained

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (cont.)

Connected Parties

The Charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity Number 219099) a national Charity that acts as a support organisation. The Charity pays an annual Quota to the RSPCA Headquarters based on its level of reserves during the previous year.

This report was approved by the Committee on 9th June 2022

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 26/6/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH

I report on the accounts of the charity for the year ended 31 December 2022 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages nine to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON,
HASLEMERE, PETERSFIELD AND DISTRICT BRANCH (CONT.)**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Anugrah Sharma BSc.FCA
A & N (Haslemere) Limited
Chartered Accountants and Statutory Auditors
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

Date:.....26/6/2023.....

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Un-</u> <u>Restricted</u> <u>£</u>	<u>2022</u> <u>Restricted</u> <u>£</u>	<u>Total</u> <u>£</u>	<u>2021</u> <u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Voluntary income</u>				
Donations	957	-	957	1,307
Collecting boxes	-	-	-	277
RSPCA Headquarters collections	17,362	-	17,362	24,134
Legacies received (Note 10)	85,875	-	85,875	2,000
<u>Activities for generating funds</u>				
Membership subscriptions	222	-	222	441
Proceeds from special efforts	42	-	42	125
Miscellaneous income	22	-	22	26
<u>Investment income</u>				
Bank deposit interest (gross)	111	-	111	6
Investment income	6,954	-	6,954	6,243
<u>Incoming resources from charitable activities</u>	111,545	-	111,545	34,559
<u>Other incoming resources</u>	-	-	-	-
<u>Total incoming resources</u>	111,545	-	111,545	34,559
<u>RESOURCES EXPENDED</u>				
<u>Costs of generating voluntary income</u>				
Clinics and veterinary fees	20,760	-	20,760	14,397
Animal expenses	1,072	-	1,072	2,900
<u>Fundraising trading costs of goods sold</u>				
Merchandise	779	-	779	586
	22,611	-	22,611	17,883
<u>Costs of charitable activities</u>				
Headquarters and regional quotas	-	-	-	8,901
Donation	3,500	-	3,500	51,692
	3,500	-	3,500	60,593

(continued)

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>Un- Restricted</u> £	<u>2022</u> <u>Restricted</u> £	<u>Total</u> £	<u>2021</u> £
<u>Governance costs</u>				
Printing, stationery, advertising, telephone, postage and bank charges	59	-	59	223
Insurance	629	-	629	524
Computer exp & equipment hire	-	-	-	35
Independent Examiner's fee	1,296	-	1,296	1,416
Bookkeeping fees	1,894	-	1,894	712
Repairs & Renewals	1,090	-	1,090	-
	4,968	-	4,968	2,910
<u>Other resources expended</u>	-	-	-	-
	31,079	-	31,079	80,386
<u>Net incoming/(outgoing) resources before transfers</u>	80,466	-	80,466	(46,827)
Gross transfer between funds	-	-	-	-
<u>Gains/(Losses) on investment assets</u>				
Realised	-	-	-	-
Un-Realised (Note 3)	(10,746)	-	(10,746)	(386)
<u>Net movement in funds for the year:</u>	69,720	-	69,720	(47,213)
Fund balances brought forward	237,725	-	237,725	284,938
<u>Fund balances carried forward</u>	307,445	-	307,445	237,725

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2022

		<u>2022</u>		<u>2021</u>	
<u>Note</u>	£	£	£	£	£
<u>Fixed assets</u>					
Investments	3		170,919		181,665
<u>Current assets</u>					
Debtors	4	-		796	
Goods in stock	7	300		300	
Cash at bank		145,248		63,246	
		145,548		64,342	
<u>Current liabilities</u>					
Creditors: amounts falling due within one year	5	9,022		8,282	
Net current assets			136,526		56,060
Total assets less current liabilities			307,445		237,725
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			307,445		237,725
<u>Funds</u>					
	2				
<u>Unrestricted income funds</u>					
Designated funds			4,410		4,410
General funds			303,035		233,315
<u>Restricted income funds</u>					
General fund			-		-
Cattery project			-		-
Total funds			307,445		237,725

Signed:
Mrs Vanessa Kemp
Treasurer

Date:

For and on behalf of the Committee

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. **ACCOUNTING POLICIES**

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. SORP (FRS 102), the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005. This is necessary for their accounts to give a true and fair view as required by the 2008 Regulations.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement arises when the charity has sufficient evidence that a gift has been left to them. The fair value is measured or estimated based on the information available, and will generally be the expected cash amount.

The branch splits its income between different categories on the SOFA. These are Membership subscriptions, which represent the branch's element of the national subscription paid by members in their area. Donations represent the monies donated locally (excluding those in special efforts) and those made direct to the RSPCA Headquarters but for the benefit of this branch. Income from Special Efforts represents the monies raised at events (such as fetes, car boot sales etc). Collecting boxes are the monies collected from the various collecting tins displayed in local shops and amenities. RSPCA Headquarters collections reflect the branch's element of the monies collected on a national level from donations by bank transfer.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(e) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

The Trustees recognise the need to review this policy on an annual basis and to look at other potential opportunities whilst appropriately monitoring the available funds and being proactive in their management, to ensure the best interests of the Charity's objectives are maintained.

(f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distributions were not included in the financial statements until they are sold or distributed.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

2. **STATEMENT OF FUNDS**

	Balance at 01/01/22 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/22 £
Unrestricted					
Emergency Vet	4,410	-	-	-	4,410
General Fund	233,315	111,545	41,825	-	303,035
	<u>237,725</u>	<u>111,545</u>	<u>41,825</u>	<u>-</u>	<u>307,445</u>

DESIGNATED FUNDS

Shop Project

The trustees earmarked during 2014 £10,000 to put towards the cost of opening a branch shop. This was viewed as a long term project which was expected to give them an opportunity to improve the branch profile and allow them to increase the branches income. Post year end a joint branch was opened with the Solent RSPCA Branch (11 May 2019).

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment, otherwise emergency veterinary treatment for injured animals is now the responsibility of the individual branches. The trustees do not have any historical information about the likely cost over one year and initially set aside a reserve of £4,410 to help meet this expense. Whilst there has been no specific use of this fund, the trustees believe this is still an ongoing funding requirement and felt it was appropriate to maintain it as designated funds.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. **FIXED ASSET INVESTMENTS**

	<u>2022</u>	<u>2021</u>		<u>2022</u>	<u>2021</u>	
	<u>Holding</u>	<u>Cost</u>	<u>Market</u>	<u>Holding</u>	<u>Cost</u>	<u>Market</u>
		<u>£</u>	<u>value</u>		<u>£</u>	<u>Value</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>Quoted equity shares:</u>						
M & G Equities Inv. Fund	3,200.00	4,954	47,024	3,200.00	4,954	49,798
<u>Investment funds</u>						
Charishare Common Inv. Fund	15,674.77	34,296	108,222	15,674.77	34,296	112,137
Charinco Common Inv. Fund	10,740.07	19,370	15,673	10,740.07	19,370	19,730
Total		58,620	170,919		58,620	181,665

Unrealised loss £10,746 shown in the Statement of Financial Activities for 2022.

4. **DEBTORS**

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
VAT recoverable	-	738
Trade debtors	-	58
	<u>-</u>	<u>796</u>

5. **CREDITORS**

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Trade creditors	1,226	1,782
Other creditors and accruals	7,796	6,500
	<u>9,022</u>	<u>8,282</u>

6. **COMMITTEE MEMBERS' EXPENSES AND REMUNERATION**

No committee members received any remuneration, and the branch has no other paid staff.

7. **STOCK**

The stock held at the year-end was valued by the committee at £300 (2021 - £300). All stocks have been valued at the lower of cost and net realisable value.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. **DONATIONS MADE**

Donations of £3,500 were made by the Branch during the year (2021 - £51,692).

9. **DONATIONS RECEIVED**

During the year the branch received donated items worth £202 (2021- £330) to the Charity.

10. **LEGACIES**

Legacies received during the year were £85,875 (2021 - £2,000).

11. **CONTROLLING PARTY**

The trustees control the Charity in accordance with the constitution and the branch rules of the main RSPCA Charity.

Accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER 205153

A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members: Mrs H. Woodrow (Chairman)
Mrs V. Kemp (Hon.Treasurer)
Mr J Leston (Hon.Secretary)
Ms D Fowler (Hon Membership Secretary)
Mr N Fowler
Ms C Houghton (Website)
Mrs D Andrews
Mr L Brown (To 11/09/2021)
Mr M Hawker (As from 04/06/2020)

Address: C/O The Treasurer
Copperfield
Farnham Lane
Haslemere
Surrey
GU27 1EZ

Examiners: A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
Haslemere
Surrey, GU27 2QA
Tel: 01428 645398
www.aruna.com

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Committee present their draft report for the year ended 31 December 2021.

Chairman	Mrs H. Woodrow
Hon. Treasurer	Mrs V. Kemp
Hon. Secretary	Mr J Leston
Hon Membership Secretary	Mrs D Fowler
	Mr N Fowler
Website	Ms C Houghton
	Mrs D Andrews
	Mr L Brown (To 11/09/2021)
	Mr M Hawker (As from 04/06/2020)

Objects, organisation and activities

The objectives of the RSPCA Alton Haslemere Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our main objective is to find suitable homes for as many animals as possible and provide proper care for those who come into its care. A secondary objective is to provide financial assistance to those on low incomes whose animals are in need of veterinary treatment. The branch is very involved in fundraising to achieve these aims.

Constitution

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA (Charity Number 219099), subject to its rules for branches.

The branch is run by a Committee who are trustees of the branch. This Committee is elected at the AGM and is usually recruited from existing volunteers and supporters or by recommendations. The branch will also use local volunteer centres. All new Trustees will be sent an information pack from HQ who also run training courses. Trustees have individual and collective responsibility for the management of the branch and the funds. Subject to the supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the branch. The trustees hold monthly meeting at which all decisions are made as to the running of the Branch. However, the Branch does work closely with HQ staff and where applicable other RSPCA Branches.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont.)

Chairman's review of the year

2021 was another year of difficulties for charities due to the COVID-19 global pandemic. However towards the end of the year things started to normalise again. Shops were hit badly for a second year in a row due to lockdowns and staff sickness. Again people were being careful with their finances and charities bore the brunt of this. With life beginning to start again and people returning to work, animals that had been bought during lockdowns, owners found it difficult to manage pets when going back to work. Rabbits in particular, who were once welcomed into homes, found themselves in rescues or on very long waiting lists to be rehomed.

This year we received £ 24,134 from donations to Head Office and we also received, to the branch, a legacy of £2000. Because of this we were fortunate to be able to help many welfare cases. We have a fantastic relationship with our local vets and work closely with them to ensure pets in our area received the help they needed. Altogether we spent £14,397. on animals in our area. As well as this we have continued helping BOPH Barn Owl Project and Bird Of Prey Hospital with providing their feed for the year.

2021 was also a difficult year for animals abroad particularly those in Afghanistan. We were in a position to be able to help, financially, Pen Farthing and his staff at Nowzad.

The shop in Petersfield, that we share with Solent branch, went through a year of change. We said Goodbye to Shop Manager Jade and said Hello to new Manager Lesley. Though they worked hard through their changes there was still difficulty and there was no contribution from the shop results.

We have been able to help many pet owners who have found themselves in financial difficulties with unexpected vet bills. This has obviously been exacerbated by the Covid crisis. We are so glad to be able to help any animal which is in pain and distress get the treatment it deserves.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont.)

As always I am very grateful to each and every member of the Committee for their support and hard work. I also would like to thank all the veterinary practices we deal with for their support. To all our volunteers, although we have not seen you during 2021, we hope you will keep on supporting us. Finally, our thanks to A&N (our accountants) for all their hard work throughout the year.

Our website address is www.rspca-altonhaslemerepetersfield.org.uk
Our email addresses have changed and can be found on the back of this report as can the relevant telephone numbers.

Risk Statement

The branch has carried out a review to identify the key risks and has taken appropriate steps to mitigate them.

The key risks identified are:-

- (a) The loss of reputation due to error, or fraud.
- (b) The loss of income due to error, or fraud.
- (c) The loss of income and reserves due to poor investment performance.
- (d) The loss of reserves due to savings being held which exceed the FSCS threshold.
- (e) Insufficient numbers of volunteers for fundraising activities.
- (f) Insufficient numbers of trustees to allow the branch to continue.
- (g) Insufficient funds to allow the branch to meet its objectives.
- (h) Loss of reputation if it is perceived to not be using its available reserves in a positive manner to meet the stated aims and objectives.

In the opinion of the Trustees the Branch policies and procedures are adequate to mitigate financial and reputation loss due to error, or fraud whilst maintaining a viable future financially. The controls in place are also adequate but are being monitored to help strengthen the Branch in any way deemed appropriate. The numbers of volunteers and trustees is being addressed.

Public Benefit

The trustees have given consideration to how the Charity considers it benefits the public. It achieves this amongst other ways by education of the general public to help alleviate suffering of animals which might otherwise suffer due to neglect and ill treatment. In addition, the Charity provides homing and neutering services for animals which would otherwise possibly roam unchecked and cause a nuisance in the local region. Through the dedication and love of animals we try to pass on to others the benefits to life that can be bought through owning animals.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont.)

Reserves Policy

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a continued decline of incoming resources. Despite all efforts the fundraising levels continue to fall with more competition amongst Charities for the goodwill and generosity of the general public and our membership, via the RSPCA's headquarters is declining.

Without Legacies, which are irregular and unpredictable, though highly welcomed, expenditure may well exceed income. For this reason the Trustees believe that Reserves should be maintained to ensure a safe long term future for the branch. If however opportunities, such as when the Cattery arose, which will offer long term financial savings then the trustees will consider them even if the initially reduce the reserves of

the Charity. Where Legacies are received the size of the income will dictate how the trustees can make best use of the funds in order to achieve the stated aims of the Charity. The trustees are aware that the Charities reputation can be damaged where the general public perceive that funds are being hoarded and not used in a positive manner.

The Trustees will, via their monthly management meetings, monitor the reserves and policies and take appropriate action to ensure that the reserves policy is adhered to and that the reserves comply with the guidelines issued by the Charities Commission.

Investment Policy

At 31 December 2021 the branch investment policy was:-

- (a) The Current Bank Account operates with a preserved daily balance. Any excess or deficit is swept to or from the Business Premium Account on a daily basis. This prevents the Current Account from becoming overdrawn.
- (b) To continue to review funds held on deposit in our base rate reward account.
- (c) The M&G Equity fund should be maintained.
- (d) The Charishare Common Investment fund and Charinco Common Investment fund should be maintained where day to day funding allows.
- (e) To ensure reserves are managed to ensure Financial Services Compensation Scheme is monitored and action taken to mitigate any risk arising from the failure of any of the Charities bank or savings providers.

The trustees recognise the need to review this policy on an annual basis and to appropriately monitor the investment funds and be proactive in their management, to ensure the best interests of the branch objectives are maintained

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (cont.)

Connected Parties

The Charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity Number 219099) a national Charity that acts as a support organisation. The Charity pays an annual Quota to the RSPCA Headquarters based on its level of reserves during the previous year.

This report was approved by the Committee on

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 27/2/22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH

I report on the accounts of the charity for the year ended 31 December 2021 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages nine to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON,
HASLEMERE, PETERSFIELD AND DISTRICT BRANCH (CONT.)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Anugrah Sharma BSc.FCA
A & N (Haslemere) Limited
Chartered Accountants and Statutory Auditors
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

Date:.....27 May 2022.....

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Un- Restricted</u>	<u>2021 Restricted</u>	<u>Total</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Voluntary income</u>				
Donations	1,307	-	1,307	1,259
Collecting boxes	277	-	277	587
RSPCA Headquarters collections	24,134	-	24,134	25,173
Legacies received (Note 10)	2,000	-	2,000	-
<u>Activities for generating funds</u>				
Membership subscriptions	441	-	441	590
Proceeds from special efforts	125	-	125	112
Charity Shop	-	-	-	937
Miscellaneous income	26	-	26	-
<u>Investment income</u>				
Bank deposit interest (gross)	6	-	6	134
Investment income	6,243	-	6,243	5,057
<u>Incoming resources from charitable activities</u>	34,559	-	34,559	33,849
<u>Other incoming resources</u>	-	-	-	-
<u>Total incoming resources</u>	34,559	-	34,559	33,849
<u>RESOURCES EXPENDED</u>				
<u>Costs of generating voluntary income</u>				
Clinics and veterinary fees	14,397	-	14,397	9,881
Animal expenses	2,900	-	2,900	700
Expenses of special efforts	-	-	-	-
<u>Fundraising trading costs of goods sold</u>				
Merchandise	586	-	586	-
	17,883	-	17,883	10,581
<u>Costs of charitable activities</u>				
Headquarters and regional quotas	8,901	-	8,901	44,100
Donation	51,692	-	51,692	3,123
	60,593	-	60,593	47,223

(continued)

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Un- Restricted</u> <u>£</u>	<u>2021</u> <u>Restricted</u> <u>£</u>	<u>Total</u> <u>£</u>	<u>2020</u> <u>£</u>
<u>Governance costs</u>				
Printing, stationery, advertising, telephone, postage and bank charges	223	-	223	210
Insurance	524	-	524	524
Computer exp & equipment hire	35	-	35	35
Independent Examiner's fee	1,416	-	1,416	950
Bookkeeping fees	712	-	712	965
Meeting and AGM expenses	-	-	-	-
	2,910	-	2,910	2,684
<u>Other resources expended</u>	-	-	-	-
	81,386	-	81,386	60,488
<u>Net incoming/(outgoing) resources before transfers</u>	(46,827)	-	(46,827)	(26,639)
Gross transfer between funds	-	-	-	-
<u>Gains/(Losses) on investment assets</u>				
Realised	-	-	-	-
Un-Realised (Note 3)	(386)	-	(386)	-
<u>Net movement in funds for the year:</u>	(47,213)	-	(47,213)	(26,639)
Fund balances brought forward	284,938	-	284,938	311,577
<u>Fund balances carried forward</u>	237,725	-	237,725	284,938

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<u>Fixed assets</u>					
Investments	3		181,665		182,051
<u>Current assets</u>					
Debtors	4	796		664	
Goods in stock	7	300		400	
Cash at bank		63,246		108,853	
		64,342		109,917	
<u>Current liabilities</u>					
Creditors: amounts falling due within one year	5	8,282		7,030	
			56,060		102,887
Total assets less current liabilities			237,725		284,938
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			237,725		284,938
 <u>Funds</u>					
	2				
<u>Unrestricted income funds</u>					
Designated funds			4,410		4,410
General funds			233,315		280,528
<u>Restricted income funds</u>					
General fund			-		-
Cattery project			-		-
Total funds			237,725		284,938

Signed: Vanessa Kemp
Mrs Vanessa Kemp
Treasurer

Date: 27/12/22

For and on behalf of the Committee

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

(a) **Basis of preparation**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. SORP (FRS 102), the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005. This is necessary for their accounts to give a true and fair view as required by the 2008 Regulations.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) **Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement arises when the charity has sufficient evidence that a gift has been left to them. The fair value is measured or estimated based on the information available, and will generally be the expected cash amount.

The branch splits its income between different categories on the SOFA. These are Membership subscriptions, which represent the branch's element of the national subscription paid by members in their area. Donations represent the monies donated locally (excluding those in special efforts) and those made direct to the RSPCA Headquarters but for the benefit of this branch. Income from Special Efforts represents the monies raised at events (such as fetes, car boot sales etc). Collecting boxes are the monies collected from the various collecting tins displayed in local shops and amenities. RSPCA Headquarters collections reflect the branch's element of the monies collected on a national level from donations by bank transfer.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

(Continued)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(e) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

The Trustees recognise the need to review this policy on an annual basis and to look at other potential opportunities whilst appropriately monitoring the available funds and being proactive in their management, to ensure the best interests of the Charity's objectives are maintained.

(f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distributions were not included in the financial statements until they are sold or distributed.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
(Continued)

2. STATEMENT OF FUNDS

	Balance at 01/01/21 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/21 £
<u>Unrestricted</u>					
Emergency Vet	4,410	-	-	-	4,410
General Fund	280,528	34,559	81,772	-	233,315
	<u>284,938</u>	<u>34,559</u>	<u>81,772</u>	<u>-</u>	<u>237,725</u>

DESIGNATED FUNDS

Shop Project

The trustees earmarked during 2014 £10,000 to put towards the cost of opening a branch shop. This was viewed as a long term project which was expected to give them an opportunity to improve the branch profile and allow them to increase the branches income. Post year end a joint branch was opened with the Solent RSPCA Branch (11 May 2019).

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment, otherwise emergency veterinary treatment for injured animals and this is now the responsibility of the individual branches. The trustees do not have any historical information about the likely cost over one year and initially set aside a reserve of £4,410 to help meet this expense. Whilst there has been no specific use of this fund during 2019 or 2018, the trustees believe this is still an ongoing funding requirement felt it was appropriate to maintain it as designated funds.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. FIXED ASSET INVESTMENTS

	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>	
<u>Holding</u>	<u>Cost</u>	<u>Market</u>	<u>Holding</u>	<u>Cost</u>	<u>Market</u>	
	<u>£</u>	<u>value</u>		<u>£</u>	<u>Value</u>	
	<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>	
<u>Quoted equity shares:</u>						
M & G Equities Inv. Fund	3,200.00	4,954	49,798	3,200.00	4,954	53,142
<u>Investment funds</u>						
Charishare Common Inv. Fund	15,674.77	34,296	112,137	15,674.77	34,296	108,438
Charinco Common Inv. Fund	10,740.07	19,370	19,730	10,740.07	19,370	20,471
Total		<u>58,620</u>	<u>181,665</u>		<u>58,620</u>	<u>182,051</u>

Unrealised loss shown in the Statement of Financial Activities for 2021.

4. DEBTORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
VAT recoverable	738	709
Trade debtors	58	(45)
	<u>1,715</u>	<u>665</u>

5. CREDITORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Trade creditors	1,782	530
Other creditors and accruals	6,500	6,500
	<u>8,282</u>	<u>7,030</u>

6. COMMITTEE MEMBERS' EXPENSES AND REMUNERATION

No committee members received any remuneration and the branch has no other paid staff.

7. STOCK

The stock held at the year-end was valued by the committee at £300 (2020 - £400). All stocks have been valued at the lower of cost and net realisable value.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. DONATIONS MADE

Donations of £50,000 to Solent branch and £1,692 to NOWZAD were made by the Branch during the year (2020 - £3,123).

9. DONATIONS RECEIVED

During the year the branch received donated items worth £330 (2020 £294) to the Charity.

10. LEGACIES

A legacy received during the year was £2,000 (2020 nil).

11. CONTROLLING PARTY

The trustees control the Charity in accordance with the constitution and the branch rules of the main RSPCA Charity.

Accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

REGISTERED CHARITY NUMBER 205153

A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
HASLEMERE
GU27 2QA

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

COMMITTEE MEMBERS AND ADVISERS

Committee members: Mrs V Kemp (Chairman and Hon.Treasurer)
Mrs H. Woodrow (Deputy Chairman, Homing Co-ordinator and
Facebook)
Mr J Leston (Hon.Secretary)
Ms D Fowler (Hon Membership Secretary)
Mr N Fowler
Ms C Houghton (Website)
Mrs D Andrews
Mr L Brown
Mr M Hawker (As from 04/06/2020)
Ms R Greaves (As from 02/07/2020 To 31/08/2020)

Address: C/O The Chairman
Copperfield
Farnham Lane
Haslemere
Surrey
GU27 1EZ

Examiners: A & N Haslemere Limited
Registered Auditors
Aruna House
2 Kings Road
Haslemere
Surrey, GU27 2QA
Tel;: 01428 645398
www.aruna.com

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The Committee present their draft report for the year ended 31 December 2020.

Chairman and Hon. Treasurer	Mrs V Kemp
Deputy Chairman, Homing co-ordinator and Facebook	Mrs H Woodrow
Hon. Secretary	Mr J Leston
Hon Membership Secretary	Mrs D Fowler
	Mr N Fowler
Website	Ms C Houghton
	Mrs D Andrews
	Mr L Brown
	Mr M Hawker (As from 04/06/2020)

Objects, organisation and activities

The objectives of the RSPCA Alton Haslemere Petersfield & District Branch are to promote animal welfare and help the Royal Society for the Prevention of Cruelty to Animals (the Society) in the branch area. Our main objective is to find suitable homes for as many animals as possible and provide proper care for those who come into its care. A secondary objective is to provide financial assistance to those on low incomes whose animals are in need of veterinary treatment. The branch is very involved in fundraising to achieve these aims.

Constitution

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA (Charity Number 219099), subject to its rules for branches.

The branch is run by a Committee who are trustees of the branch. This Committee is elected at the AGM and is usually recruited from existing volunteers and supporters or by recommendations. The branch will also use local volunteer centres. All new Trustees will be sent an information pack from HQ who also run training courses. Trustees have individual and collective responsibility for the management of the branch and the funds. Subject to the supervision of the Society, the Committee controls and monitors all the fundraising and animal welfare initiatives of the branch. The trustees hold monthly meeting at which all decisions are made as to the running of the Branch. However, the Branch does work closely with HQ staff and where applicable other RSPCA Branches.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont.)

Chairman's review of the year

As all charities know 2020 will go down as one of the worst as far as fundraising is concerned, with virtually no funds coming into the branch. No events, not much money from our boxes in various shops, as obviously so many closed for so long, and few donations. People everywhere finding the year hard both emotionally and financially. Many people turning to animals to combat loneliness and buying puppies or kittens, prices for both are becoming incredibly high. Dog thefts have risen substantially over the year with criminals finding this a very lucrative business. Crooks have taken to all sorts of means to kidnap dogs, even impersonating our RSPCA Inspectors! I would once again like to take this opportunity of informing people that an RSPCA Inspector would not, and in fact cannot by law, take your dog away.

The National Society is facing an enormous deficit in funds and many branches are struggling. We are fortunate that because of our investments and past legacies we have been in a position to assist and in 2020 we gave the whole of the money normally received in the National Door to Door Collection (£25,173.00) to a Branches Emergency Fund set up to help any branch in financial difficulties.

Obviously the shop in Petersfield, where we are in partnership with Solent Branch, has had to be closed most of the year so we do not expect to see any profit for 2020. However, we did receive £937.15 in June which was our share for 2019.

The Dog Show which we hold in Haslemere every other year as part of the Haslemere Festival was cancelled last year and has been moved to this year. Although some parts of the Festival are going ahead, we have decided that as social distancing would still be in place it is far too difficult for us to undertake. We are hoping that in 2023 we can once again hold one. We have no other fundraising activities planned at the present time.

We have been able to help many pet owners who have found themselves in financial difficulties with unexpected vet bills. This has obviously been exacerbated by the Covid crisis. We are so glad to be able to help any animal which is in pain and distress get the treatment it deserves.

I have decided to step down as Chairman and Heather Woodrow, who has been Deputy Chairman during 2020, has agreed to take over as from 1st January 2021. I will be staying on the Committee as Hon Treasurer. We are all grateful to Heather for agreeing to take on this role, but in order to do so she has stepped down as Homing Coordinator and this has been taken on as from 1st January 2021 by Ms Shauna Kellie. Heather is also trying to get another volunteer to take over our Facebook page.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont.)

As always I am very grateful to each and every member of the Committee for their support and hard work. I also would like to thank all the veterinary practices we deal with for their support. To all our volunteers, although we have not seen you during 2020 and may not see you in 2021, we hope you will keep on supporting us. Finally, our thanks to A&N (our accountants) for all their hard work throughout the year.

Our website address is www.rspca-altonhaslemerepetersfield.org.uk our email addresses have changed and can be found on the back of this report as can the relevant telephone numbers.

Risk Statement

The branch has carried out a review to identify the key risks and has taken appropriate steps to mitigate them.

The key risks identified are:-

- (a) The loss of reputation due to error, or fraud.
- (b) The loss of income due to error, or fraud.
- (c) The loss of income and reserves due to poor investment performance.
- (d) The loss of reserves due to savings being held which exceed the FSCS threshold.
- (e) Insufficient numbers of volunteers for fundraising activities.
- (f) Insufficient numbers of trustees to allow the branch to continue.
- (g) Insufficient funds to allow the branch to meet its objectives.
- (h) Loss of reputation if it is perceived to not be using its available reserves in a positive manner to meet the stated aims and objectives.

In the opinion of the Trustees the Branch policies and procedures are adequate to mitigate financial and reputation loss due to error, or fraud whilst maintaining a viable future financially. The controls in place are also adequate but are being monitored to help strengthen the Branch in any way deemed appropriate. The numbers of volunteers and trustees is being addressed, especially in light of having recently lost the skills of several valued committee members.

Public Benefit

The trustees have given consideration to how the Charity considers it benefits the public. It achieves this amongst other ways by education of the general public to help alleviate suffering of animals which might otherwise suffer due to neglect and ill treatment. In addition, the Charity provides homing and neutering services for animals which would otherwise possibly roam unchecked and cause a nuisance in the local region. Through the dedication and love of animals we try to pass on to others the benefits to life that can be bought through owning animals.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont.)

Reserves Policy

The branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a continued decline of incoming resources. Despite all efforts the fundraising levels continue to fall with more competition amongst Charities for the goodwill and generosity of the general public and our membership, via the RSPCA's headquarters is declining.

Without Legacies, which are irregular and unpredictable, though highly welcomed, expenditure may well exceed income. For this reason the Trustees believe that Reserves should be maintained to ensure a safe long term future for the branch. If however opportunities, such as when the Cattery arose, which will offer long term financial savings then the trustees will consider them even if the initially reduce the reserves of

the Charity. Where Legacies are received the size of the income will dictate how the trustees can make best use of the funds in order to achieve the stated aims of the Charity. The trustees are aware that the Charities reputation can be damaged where the general public perceive that funds are being hoarded and not used in a positive manner.

The Trustees will, via their monthly management meetings, monitor the reserves and policies and take appropriate action to ensure that the reserves policy is adhered to and that the reserves comply with the guidelines issued by the Charities Commission.

Investment Policy

At 31 December 2020 the branch investment policy was:-

- (a) The Current Bank Account operates with a preserved daily balance. Any excess or deficit is swept to or from the Business Premium Account on a daily basis. This prevents the Current Account from becoming overdrawn.
- (b) To continue to review funds held on deposit in our base rate reward account.
- (c) The M&G Equity fund should be maintained.
- (d) The Charishare Common Investment fund and Charinco Common Investment fund should be maintained where day to day funding allows.
- (e) To ensure reserves are managed to ensure Financial Services Compensation Scheme is monitored and action taken to mitigate any risk arising from the failure of any of the Charities bank or savings providers.

The trustees recognise the need to review this policy on an annual basis and to appropriately monitor the investment funds and be proactive in their management, to ensure the best interests of the branch objectives are maintained

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH
Charity Number 205153

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (cont.)

Connected Parties

The Charity is a local branch of the Royal Society for the Prevention of Cruelty to Animals (Charity Number 219099) a national Charity that acts as a support organisation. The Charity pays an annual Quota to the RSPCA Headquarters based on its level of reserves during the previous year.

This report was approved by the Committee on 8/7/21.....

Signed:



Mrs V Kemp - Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON, HASLEMERE, PETERSFIELD AND DISTRICT BRANCH

I report on the accounts of the charity for the year ended 31 December 2020 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes and are set out on pages nine to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants of England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

(continued)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ALTON,
HASLEMERE, PETERSFIELD AND DISTRICT BRANCH (CONT.)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Anugrah Sharma BSc.FCA
A & N (Haslemere) Limited
Chartered Accountants and Statutory Auditors
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

Date: 14/07/2021

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Un-</u>	<u>2020</u>		<u>2019</u>
	<u>Restricted</u>	<u>Restricted</u>	<u>Total</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOMING RESOURCES</u>				
<u>Voluntary income</u>				
Donations	1,259	-	1,259	890
Collecting boxes	587	-	587	727
RSPCA Headquarters collections	25,173	-	25,173	26,739
Legacies received (Note 10)	-	-	-	-
<u>Activities for generating funds</u>				
Membership subscriptions	590	-	590	-
Proceeds from special efforts	112	-	112	1,551
Charity Shop	937	-	937	-
Miscellaneous income	-	-	-	300
<u>Investment income</u>				
Bank deposit interest (gross)	134	-	134	440
Investment income	5,057	-	5,057	6,478
<u>Incoming resources from charitable activities</u>	33,849	-	33,849	37,125
<u>Other incoming resources</u>	-	-	-	-
<u>Total incoming resources</u>	33,849	-	33,849	37,125
<u>RESOURCES EXPENDED</u>				
<u>Costs of generating voluntary income</u>				
Clinics and veterinary fees	9,881	-	9,881	11,747
Animal expenses	700	-	700	370
Expenses of special efforts	-	-	-	244
<u>Fundraising trading costs of goods sold</u>				
Merchandise	-	-	-	359
	10,581	-	10,581	12,720
<u>Costs of charitable activities</u>				
Headquarters and regional quotas	22,050	-	44,100	22,050
Donation	25,173	-	3,123	1,900
	47,223	-	47,223	23,950

(continued)

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

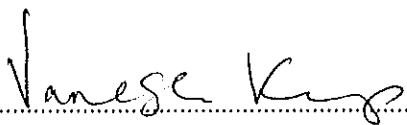
	<u>Un- Restricted</u> £	<u>2020</u> <u>Restricted</u> £	<u>Total</u> £	<u>2019</u> £
<u>Governance costs</u>				
Printing, stationery, advertising, telephone, postage and bank charges	210	-	210	597
Insurance	524	-	524	524
Computer exp & equipment hire	-	-	-	122
Independent Examiner's fee	950	-	950	950
Bookkeeping fees	965	-	965	1,290
Subscription	35	-	35	35
Meeting and AGM expenses	-	-	-	90
	2,684	-	2,684	3,608
<u>Other resources expended</u>	-	-	-	-
	60,488	-	60,488	40,278
<u>Net incoming/(outgoing) resources before transfers</u>	(26,639)	-	(26,639)	(3,153)
Gross transfer between funds	-	-	-	-
<u>Gains/(Losses) on investment assets</u>				
Realised	-	-	-	-
Un-Realised (Note 3)	-	-	-	26,124
<u>Net movement in funds for the year:</u>	(26,639)	-	(26,639)	22,971
Fund balances brought forward	311,577	-	311,577	308,606
<u>Fund balances carried forward</u>	284,938	-	284,938	331,577

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>Note</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
<u>Fixed assets</u>					
Investments	3		182,051		182,051
<u>Current assets</u>					
Debtors	4	664		223	
Goods in stock	7	400		400	
Cash at bank		108,853		137,407	
		<u>109,917</u>		<u>138,030</u>	
<u>Current liabilities</u>					
Creditors: amounts falling due within one year	5	7,030		8,504	
		<u>7,030</u>		<u>8,504</u>	
Net current assets			102,887		129,526
Total assets less current liabilities			<u>284,938</u>		<u>311,577</u>
Creditors: amounts falling due after more than one year			-		-
Provision for liabilities and charges			-		-
Net assets			<u>284,938</u>		<u>311,577</u>
<u>Funds</u>					
	2				
<u>Unrestricted income funds</u>					
Designated funds			4,410		4,410
General funds			280,528		307,167
<u>Restricted income funds</u>					
General fund			-		-
Cattery project			-		-
Total funds			<u>284,938</u>		<u>311,577</u>

Signed: 
Mrs Vanessa Kemp
Chairman

Date: 2/7/21

For and on behalf of the Committee

The notes on pages 12 to 16 form part of these accounts

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. **ACCOUNTING POLICIES**

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. SORP (FRS 102), the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005. This is necessary for their accounts to give a true and fair view as required by the 2008 Regulations.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement arises when the charity has sufficient evidence that a gift has been left to them. The fair value is measured or estimated based on the information available, and will generally be the expected cash amount.

The branch splits its income between different categories on the SOFA. These are Membership subscriptions, which represent the branch's element of the national subscription paid by members in their area. Donations represent the monies donated locally (excluding those in special efforts) and those made direct to the RSPCA Headquarters but for the benefit of this branch. Income from Special Efforts represents the monies raised at events (such as fetes, car boot sales etc). Collecting boxes are the monies collected from the various collecting tins displayed in local shops and amenities. RSPCA Headquarters collections reflect the branch's element of the monies collected on a national level from donations by bank transfer.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(Continued)

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(e) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

The Trustees recognise the need to review this policy on an annual basis and to look at other potential opportunities whilst appropriately monitoring the available funds and being proactive in their management, to ensure the best interests of the Charity's objectives are maintained.

(f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distributions were not included in the financial statements until they are sold or distributed.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(Continued)

2. STATEMENT OF FUNDS

	Balance at 01/01/20 £	Resources received £	Resources expended £	Transfers £	Balance at 31/12/20 £
Unrestricted					
Designated					
Shop Project	-	-	-	-	-
Emergency Vet	4,410	-	-	-	4,410
Neutering	-	-	-	-	-
General Fund	307,167	33,849	60,488	-	280,528
	<u>311,577</u>	<u>33,849</u>	<u>60,488</u>	<u>-</u>	<u>284,938</u>

DESIGNATED FUNDS

Shop Project

The trustees earmarked during 2014 £10,000 to put towards the cost of opening a branch shop. This was viewed as a long term project which was expected to give them an opportunity to improve the branch profile and allow them to increase the branches income. Post year end a joint branch was opened with the Solent RSPCA Branch (11 May 2019).

Emergency Vet

RSPCA Headquarters will now only meet the cost of an emergency vet where they are contacted in advance and agree the treatment, otherwise emergency veterinary treatment for injured animals and this is now the responsibility of the individual branches. The trustees do not have any historical information about the likely cost over one year and initially set aside a reserve of £4,410 to help meet this expense. Whilst there has been no specific use of this fund during 2019 or 2018, the trustees believe this is still an ongoing funding requirement felt it was appropriate to maintain it as designated funds.

Neutering

The trustees have re-evaluated the need for a designated neutering reserve and due to a decrease in demand locally. The trustees considered alternative options such as donating funds towards a street vet charity however policy rules prevented this. It was felt therefore that the funds would be better allocated back to general reserves.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. FIXED ASSET INVESTMENTS

	<u>2020</u>			<u>2019</u>		
	<u>Holding</u>	<u>Cost</u>	<u>Market value</u>	<u>Holding</u>	<u>Cost</u>	<u>Market Value</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>Quoted equity shares:</u>						
M & G Equities Inv. Fund	3,200.00	4,954	53,142	3,200.00	4,954	53,142
<u>Investment funds</u>						
Charishare Common Inv. Fund	15,674.77	34,296	108,438	15,674.77	34,296	108,438
Charinco Common Inv. Fund	10,740.07	19,370	20,471	10,740.07	19,370	20,471
Total		<u>58,620</u>	<u>182,051</u>		<u>58,620</u>	<u>182,051</u>

No unrealised gain shown in the Statement of Financial Activities for 2020 and keep valuation base on 2019.

4. DEBTORS

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
VAT recoverable	709	268
Trade debtors	<u>(45)</u>	<u>(45)</u>
	<u>664</u>	<u>223</u>

5. CREDITORS

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
Trade creditors	530	2,004
Other creditors and accruals	<u>6,500</u>	<u>6,500</u>
	<u>7,030</u>	<u>8,504</u>

6. COMMITTEE MEMBERS' EXPENSES AND REMUNERATION

No committee members received any remuneration and the branch has no other paid staff.

7. STOCK

The stock held at the year-end was valued by the committee at £400 (2019 - £400). All stocks have been valued at the lower of cost and net realisable value.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTON, HASLEMERE, PETERSFIELD & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. DONATIONS MADE

Donations of £25,173 to BFE were made by the Branch during the year (2019 - £1,900).

9. DONATIONS RECEIVED

During the year the branch received donated items worth £294 (2019 £348) to the Charity.

10. LEGACIES

A legacy received during the year was nil (2019 nil).

11. CONTROLLING PARTY

The trustees control the Charity in accordance with the constitution and the branch rules of the main RSPCA Charity.